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	Return completed workbook by email to:	
DATE RECEIVED	coplicsoa@loc.gov	
2/29/2024	\$ 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: (YYYY/(Period))								
		Period 1 = January 1 - June 30 Period 2 = July 1 - December 31							
Accounting		Barcode Data Filing Period (optional - see instructions)							
Period									
В		Instructions: Give the full legal name of the owner of the cable system. If the owner is a subsidiary of another corporation, give the full corporate title of the subsidiary, not that of the parent corporation.							
Owner		List any other name or names under which the owner conducts the business of the cable system.							
		If there were different owners during the accounting period, only the owner on the last day of the accounting period should submit a single statement of account and royalty fee payment covering the entire accounting period.							
		Check here if this is the system's first filing. If not, enter the system's ID number assigned by the Licensing Division.							
		LEGAL NAME OF OWNER/MAILING ADDRESS OF CABLE SYSTEM							
		Zito Midwest LLC							
		BUSINESS NAME(S) OF OWNER OF CABLE SYSTEM (IF DIFFERENT)							
		Zito Media							
		MAILING ADDRESS OF OWNER OF CABLE SYSTEM							
		PO Box 665 (Number, street, rural route, apartment, or suite number)							
		Coudersport, PA 16915							
		(City, town, state, zip)							
С		RUCTIONS: In line 1, give any business or trade names used to identify the business and operation of the system unless these salready 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:							
		Zito Media - Carrier Mills  MAILING ADDRESS OF CABLE SYSTEM:							
		MAILING ADDRESS OF CABLE SISIEM:							
	2	(Number, street, rural route, apartment, or suite number)							
		(City, town, state, zip code)							

Privacy Act Notice: Section 111 of title 17 of the United States Code authorizes the Copyright 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 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#					
	Zito Midwest LLC 11842						
	Instructions: List each separate community served by the cable system. A "communi						
D	separate and distinct community or municipal entity (including unincorporated communitorporated areas)." 47 C.F.R. 76.5(dd). The first community that you list will see community." Please use it as the first community on all future filings.	ve as a form of system identification hereafter known as the "first					
Area Served	Note: Entities and properties such as hotels, apartments, condominiums, or mobile hotely.	ome parks should be reported in parentheses below the identified					
	CITY OR TOWN	STATE					
First Community	Carrier Mills	IL					
Community	Saline County	IL					
dd Rows as Necessary							

Accounting Period: 2023/2

FORM SA1-2E. PAGE 2.

LEGAL NAME OF OWNER OF CABLE SYSTEM:

Zito Midwest LLC

SYSTEM ID#

11842

# 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	22	84.28					
Service to additional set(s)							
• FM radio (if separate rate)							
Motel, hotel							
Commercial							
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 2				
CATEGORY OF SERVICE	RATE	CATEGORY OF SERVICE	RATE	CATEGORY OF SERVICE	RATE
Continuing Services:		Installation: Non-residential			
Pay cable		Motel, hotel			
<ul> <li>Pay cable—add'l channel</li> </ul>		Commercial			
Fire protection		• Pay cable			
•Burglar protection		Pay cable-add'l channel			
Installation: Residential		Fire protection			
• First set	30.00	Burglar protection			
<ul> <li>Additional set(s)</li> </ul>	20.00	Other services:			
• FM radio (if separate rate)		Reconnect	30.00		
Converter		Disconnect			
		Outlet relocation	30.00		
		Move to new address	30.00		

Accounting Period: 2023/2 FORM SA1-2E. PAGE 3.

Name

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID#

11842

Zito Midwest LLC

G

# Primary Transmitters: Television

Add Rows as Necessar

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.

1. CALL SIGN	2. B'CAST CHANNEL NUMBER	3. TYPE OF STATION	4. LOCATION OF STATION
KBSI	23.1	N	Cape Girardeau MO
KFVS	12.1	N	Cape Girardeau MO
WDKA	49.1	I	Paducah KY
WPSD	6.1	N	Paducah KY
WSIL	3.1	N	Harrisburgh IL
WSIU	8.1	E	Carbondale IL
WTCT	27.1	I	Marion IL
WQWQ	12.2	I	Paducah KY

Accounting Period:	2023/2			FORM SA1-2E. PAGE 3.						
Name	LEGAL NAME OF OWNER OF	LEGAL NAME OF OWNER OF CABLE SYSTEM:								
Name	Zito Midwest LLC			11842						
	PRIMARY TRANSMITTERS:	TELEVISION								
<b>G</b> Primary Transmitters:	carried by your cable systen FCC rules and regulations in 76.59(d)(2) and (4), 76.61(e substitute program basis, as	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.								
Television	basis under specific FCC ru • Do not list the station here station was carried only on • List the station here, and a basis. For further informatio Column 1: List each station multicast stream associated "WETA-2" as the same on t Column 2: Give the channe Column 3: Indicate in each educational station, by ente (for independent multicast), For the meaning of these te Column 4: Give the location	e in space G—but do list it in space I (to a substitute basis. also in space I, if the station was carried no concerning substitute basis stations not scall sign. Do not report origination play with a station according to its over-the he form. It with a station according to its over-the left number the FCC assigned to the teles RC is channel 4 in Washington, D.C. case whether the station is a network ring the letter "N" (for network), "N-M" "E" (for noncommercial educational), rms, see page (iv) of the general instruction of each station. For U.S. stations, lis	arried by your cable system on a substance of the Special Statement and Program Log and both on a substitute basis and also or a see page (v) of the general instruction or	g)—if the on some other ns. , etc. Identify each multistream e air in its community concommercial dent), "I-M" al multicast). licensed by the						
	1. CALL SIGN	2. B'CAST CHANNEL NUMBER	3. TYPE OF STATION	4. LOCATION OF STATION						

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID#

Zito Midwest LLC

11842

## 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
	l	<b></b>					
	<del> </del>						
	<del> </del>						
		<b></b>					
	<b> </b>						
	<b></b>						
	<b></b>						
		ļ					
							İ

	1 1-								
Accounting Perio	<b>d: 2023/2</b>  LEGAL NAME OF OWNER OF (	CARLE SVST	EM:				FOR	M SA1-2E. PAGE 5.	
Name	Zito Midwest LLC	CABLE 5151	LIVI.					SYSTEM ID# 11842	
•	SUBSTITUTE CARRIAGE	:: SPECIA	L STATEMEN	T AND PROGRAM LOG					
I	n General: In space I, identify every nonnetwork television program, broadcast by a distant station, that your cable system carried on a substitute basis during the accounting period, under specific present and former FCC rules, regulations, or authorizations. For a further application of the programming that must be included in this loguese page (v) of the general instructions in the pager SA1-2 form								
Substitute	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: Special	1. SPECIAL STATEMENT CONCERNING SUBSTITUTE CARRIAGE								
Statement and	• During the accounting period, did your cable system carry, on a substitute basis, any nonnetwork television program								
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								
	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	PROGRA	MS						
	In General: List each subst			te line. Use abbreviations	wherever pos	sible, if the	eir meaning is	;	
	clear. If you need more spa				n ro a ro no "\ th a	المستسمال	time		
	<b>Column 1:</b> Give the title period, was broadcast by a								
	under certain FCC rules, re	gulations, o	r authorizations	s. See page (v) of the gen	eral instruction	ns for furth	er information		
	Do not use general categor "NBA Basketball: 76ers vs.		vies" or "baske	tball." List specific progra	m titles, for ex	ample, "I L	ove Lucy" or		
	Column 2: If the program		lcast live, enter	r "Yes." Otherwise enter "	No."				
	Column 3: Give the call								
	Column 4: Give the broathe case of Mexican or Can						ie FCC or, in		
	Column 5: Give the mon						, with the mor	nth	
	first. Example: for May 7 giv					1 :-4 41 4:		ı	
	Column 6: State the time to the nearest five minutes.							ly	
	stated as "6:00–6:30 p.m."		p. og.a		o p to 0.2	.о.оо р			
	Column 7: Enter the letter to delete under FCC rules a			was substituted for progr					
	was substituted for program							aiii	
	effect on October 19, 1976.	,	•			Ü			
					II WHE	N SUBST	TITUTE		
			E PROGRAM	 	CARRI	AGE OC		7. REASON FOR DELETION	
	TITLE OF PROGRAM	2. LIVE? Yes or No	3. STATION'S CALL SIGN	4. STATION'S LOCATION	5. MONTH AND DAY	FROM	— TO		
							_		
							_		
							_		
		<del> </del>			-			<del> </del>	
								<del> </del>	
		<del> </del>						<del> </del>	
		<del> </del>						<del> </del>	
		<b>_</b>						ļ	
					_		_		
							_		
							_		
					-				
		<del> </del>			-			<del> </del>	
		<del> </del> -						<del> </del>	
		<b></b>							
					_			<b> </b>	
		<u> </u>			<u> </u>				
							_		
		T					_		
		<del> </del>			1			<del> </del>	

Accounting Period:	2023/2	FORM S	A1-2E. PAGE 6				
Name	LEGAL NAME OF OWNER OF CABLE SYSTEM:  Zito Midwest LLC	S	YSTEM ID# 11842				
<b>K</b> 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 trans (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.  IMPORTANT: You must complete a statement in space P concerning gross receipts.	mission service s amount, see	3,980.80 oss 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  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-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				
	BLOCK 2: GROSS RECEIPTS OF \$263,800 OR LESS (but more than \$13)	7,100)					
	1. Base amount under statutory formula	_					
	Enter amount of gross receipts from space K						
	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 and 8						
	BLOCK 3: GROSS RECEIPTS OF MORE THAN \$263,800 (but less than \$55	27,600)					
	Enter the amount of gross receipts from space K						
	2. Base amount under statutory formula	0_					
	3. Subtract line 2 from line 1	_					
	4. Multiply line 3 by .01						
	Royalty due on the first \$263,800 of gross receipts (under statutory formula)						
	6. Interest charge. Enter the amount from line 4, space Q, page 8						
		·· <u> </u>					
	FILING FEE AND TOTAL REMITTANCE DUE						
Filing Fee and Total Remittance	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 Reg See page i of the general instructions in the paper SA1-2 form for more inform		nts!				

Accounting Period:	2023/2					FORM SA1-2E. PAGE 7.		
Name	LEGAL NAME OF C	WNER OF CABLE SYSTEM:				SYSTEM ID# 11842		
M Channels	CHANNELS  Instructions: You must give (1) the number of channels on which the cable system carried television broadcast stations to its subscribers, and (2) the cable system's total number of activated channels during the accounting period.  1. Enter the total number of channels on which the cable system carried television broadcast stations.							
	2. Enter the total number of activated channels on which the cable system carried television broadcast stations and nonbroadcast services							
N Individual to Be Contacted		D BE CONTACTED IF FURTH about this statement of accou		DRMATION IS NEEDED (Identify an i	ndividual to whom			
for Further Information	Name	Teri McMullen			Telephone	814-260-0434		
	Address	PO Box 665 (Number, street, rural route, apartr		ite number)				
	Email	(City, town, state, zip) teri.mcmullen@	)zitomedi	ia.com	Fax (optional			
	CERTIFICATION	(This statement of account mu	ust be cei	rtified and signed in accordance with 0	Copyright Office regulations)			
O Certification		ed, hereby certify that (Check or						
	(Owne	r other than corporation or p	artnershi	ip) I am the owner of the cable system	as identified in line 1 of space l	B; or		
	(Agent			nartnership) I am the duly authorized ag s not a corporation or partnership; or	gent of the owner of the cable s	system as identified		
	X (Offic	er or partner) I am an officer (i in line 1 of space B.	if a corpoi	ration) or a partner (if a partnership) of t	the legal entity identified as ow	ner of the cable system		
		te, and correct to the best of my	-	clare under penalty of law that all stater dge, information, and belief, and are ma				
				/s/James Rigas electronic signature on the line above to nature using an "/s/ signature" (e.g., /s/		-		
		Typed or printed	d name:	James Rigas				
		Title:	President Presid	dent Il position held in corporation or partnership)				
		Date:			02/27/2024			

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.

ounting Period: 2023/2	FORM SA1-2E. PAGE 8.
GAL NAME OF OWNER OF CABLE SYSTEM:	SYSTEM ID#
o Midwest LLC	11842
SPECIAL STATEMENT CONCERNING GROSS RECEIPTS EXCLUSIONS  The Satellite Home Viewer Act of 1988 amended Title 17, section 111(d)(1)(A), of the Copyright Act by adding the following sentence:  "In determining the total number of subscribers and the gross amounts paid to the cable system for the basic service of providing secondary transmissions of primary broadcast transmitters, the system shall not include subscribers and amounts collected from subscribers receiving secondary transmissions pursuant to section 119."	P Special Statement Concerning Gross
For more information on when to exclude these amounts, see the note on page (vii) of the general instructions located in the paper SA1-2 form.	Receipts Exclusion
During the accounting period, did the cable system exclude any amounts of gross receipts for secondary transmissions made by satellite carriers to satellite dish owners?	
X NO	
YES. Enter the total here and list the satellite carrier(s) below	
Name Mailing Address Mailing Address	
Line 1 Enter the amount of late payment or underpayment	Interest Assessment
Line 3 Multiply line 2 by the number of days late and enter the sum here	
Line 4 Multiply line 3 by 0.00274** and enter here in space L, (page 6) block 1, line 2, or block 2 line 8, or block 3 line 6	
* To view the interest rate chart click on www.copyright.gov/licensing/interest-rate.pdf. For further assistance please contact the Licensing Division at (202) 707-8150 or licensing@loc.gov.	
** This is the decimal equivalent of 1/365, which is the interest assessment for one day late.	
NOTE: If you are filing this worksheet covering a statement of account already submitted to the Copyright Office, please list below the owner, address, first community served, ID number, and accounting period as given in the original filing.	
Owner Address	
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 fling, a determination that would be made by a court of law.