

This form is effective beginning with the July 1 to December 30, 2025, accounting period (2025/2).
 If you are filing for a prior accounting period, contact the Licensing Section 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
02/26/2026	\$
	ALLOCATION NUMBER

Return completed workbook by
 email to

coplicsoa@copyright.gov

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

**Licensing
 Section**

Digitally signed by Licensing
 Section

A Accounting Period	ACCOUNTING PERIOD COVERED BY THIS STATEMENT: (YYYY/(Period))		Date: 2026.04.15 12:44:44 -04'00'
	2025/2	Period 1 = January 1 - June 30 Period 2 = July 1 - December 31	
	20252	Barcode Data Filing Period (optional - see instructions)	
B Owner	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. 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.		
	<input type="checkbox"/>	Check here if this is the system's first filing. If not, enter the system's ID number assigned by the Licensing Section.	
		63848	
		LEGAL NAME OF OWNER/MAILING ADDRESS OF CABLE SYSTEM Gibson Connect, LLC	
		BUSINESS NAME(S) OF OWNER OF CABLE SYSTEM (IF DIFFERENT)	
	MAILING ADDRESS OF OWNER OF CABLE SYSTEM 1207 S College St <small>(Number, street, rural route, apartment, or suite number)</small> Trenton, TN 38382 <small>(City, town, state, zip)</small>		
C System	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.		
	1	IDENTIFICATION OF CABLE SYSTEM:	
	2	MAILING ADDRESS OF CABLE SYSTEM: <small>(Number, street, rural route, apartment, or suite number)</small> <small>(City, town, state, zip code)</small>	

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.

Name	LEGAL NAME OF OWNER OF CABLE SYSTEM: Gibson Connect, LLC	SYSTEM ID# 63848
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<p>G</p> <p>Primary Transmitters: Television</p> <p style="font-size: small;">Add Rows as Necessary</p>	<p>PRIMARY TRANSMITTERS: TELEVISION</p> <p>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, <i>except</i> (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.</p> <p>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:</p> <ul style="list-style-type: none"> • Do <i>not</i> 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 <i>only</i> 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. <p>Column 1: List each station's call sign. Do <i>not</i> 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.</p> <p>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.</p> <p>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.</p> <p>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.</p>			
	1. CALL SIGN	2. B'CAST CHANNEL NUMBER	3. TYPE OF STATION	4. LOCATION OF STATION
	WJKT	21	N	JACKSON, TN
	WJKT-DT2	21.2	I-M	JACKSON, TN
	WJKT-DT3	21.3	I-M	JACKSON, TN
	WNBJ	16	N	JACKSON, TN
	WNBJ-DT2	16.3	I-M	JACKSON, TN
	WNBJ-DT3	16.3	I-M	JACKSON, TN
	WBBJ	43	N	JACKSON, TN
	WBBJ-DT2	43.3	N-M	JACKSON, TN
	WLJT	27	E	LEXINGTON, TN
	WLJT-DT2	27.2	E-M	LEXINGTON, TN
	WMC	5	N	MEMPHIS, TN
	WMC-DT2	5.2	I-M	MEMPHIS, TN
	WMC-DT3	5.3	I-M	MEMPHIS, TN
	WPSD	19	N	PADUCAH, KY
	KBSI	36	N	CAPE GIRARDEAU, MO
	KFVS	11	N	CAPE GIRARDEAU, MO
	WSIL	34	N	HARRISBURG, IL
	WSIL-DT2	34.2	I-M	HARRISBURG, IL
	KFVS-DT2	11.2	I-M	CAPE GIRARDEAU, MO
	KBSI-DT2	36.2	I-M	CAPE GIRARDEAU, MO
	KBSI-DT3	36.3	I-M	CAPE GIRARDEAU, MO
	KFVS-DT3	11.3	I-M	CAPE GIRARDEAU, MO
	WSIL-DT3	34.3	I-M	HARRISBURG, IL
	WSIL-DT4	34.4	I-M	HARRISBURG, IL
	WPSD-DT2	19.2	I-M	PADUCAH, KY
	WPSD-DT3	19.3	I-M	PADUCAH, KY
	WREG-DT2	28.2	N-M	MEMPHIS, TN

Name	LEGAL NAME OF OWNER OF CABLE SYSTEM: Gibson Connect, LLC	SYSTEM ID# 63848
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		<table border="1" style="width:100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr style="background-color: #c6e0b4;"> <th style="width:25%;">1. CALL SIGN</th> <th style="width:25%;">2. B'CAST CHANNEL NUMBER</th> <th style="width:25%;">3. TYPE OF STATION</th> <th style="width:25%;">4. LOCATION OF STATION</th> </tr> </thead> <tbody> <tr> <td>WREG</td> <td style="text-align: center;">28</td> <td style="text-align: center;">N</td> <td>MEMPHIS, TN</td> </tr> <tr> <td>WREG-DT3</td> <td style="text-align: center;">28.3</td> <td style="text-align: center;">I-M</td> <td>MEMPHIS, TN</td> </tr> <tr> <td>WHBQ</td> <td style="text-align: center;">13</td> <td style="text-align: center;">N</td> <td>MEMPHIS, TN</td> </tr> <tr> <td>WHBQ-DT2</td> <td style="text-align: center;">13.2</td> <td style="text-align: center;">I-M</td> <td>MEMPHIS, TN</td> </tr> <tr> <td>WHBQ-DT3</td> <td style="text-align: center;">13.3</td> <td style="text-align: center;">I-M</td> <td>MEMPHIS, TN</td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	1. CALL SIGN	2. B'CAST CHANNEL NUMBER	3. TYPE OF STATION	4. LOCATION OF STATION	WREG	28	N	MEMPHIS, TN	WREG-DT3	28.3	I-M	MEMPHIS, TN	WHBQ	13	N	MEMPHIS, TN	WHBQ-DT2	13.2	I-M	MEMPHIS, TN	WHBQ-DT3	13.3	I-M	MEMPHIS, TN								
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Name	LEGAL NAME OF OWNER OF CABLE SYSTEM: Gibson Connect, LLC	SYSTEM ID# 63848
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K Gross Receipts	<p>GROSS RECEIPTS Instructions: The figure you give in this space determines the form you file and the amount you pay. Enter the total of all amounts (gross receipts) paid to your cable system by subscribers for the system's secondary transmission service (as identified in space E) during the accounting period. For a further explanation of how to compute this amount, see 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.</p>	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 5px;">\$ 496,320.00</td> </tr> <tr> <td style="padding: 2px 5px; font-size: small;">(Amount of gross receipts)</td> </tr> </table>	\$ 496,320.00	(Amount of gross receipts)
\$ 496,320.00				
(Amount of gross receipts)				
IMPORTANT: You must complete a statement in space P concerning gross receipts.				

L Copyright Royalty Fee	<p>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 \$263,800. • 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.</p>
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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 this six-month accounting period is \$52.00.

Line 1. Royalty fee for accounting period _____

Line 2. Interest charge. Enter the amount from line 4, space Q, page 8 **0.00**

Line 3. **TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD.** Add lines 1 and 2 _____

BLOCK 2: GROSS RECEIPTS OF \$263,800 OR LESS (but more than \$137,100)

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 **\$ 496,320.00**

2. Base amount under statutory formula **\$ 263,800.00**

3. Subtract line 2 from line 1 **\$ 232,520.00**

4. Multiply line 3 by .01 **\$ 2,325.20**

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 **\$ 3,644.20**

FILING FEE AND TOTAL REMITTANCE DUE

Filing Fee and Total Remittance Due	<p>1. Royalty Fee Payable for Accounting Period (from block 1, 2, or 3, above) \$ 3,644.20</p> <p>2. Filing Fee (See the instructions for more information on filing fee calculations) \$ 20.00</p> <p>3. TOTAL AMOUNT DUE FOR ACCOUNTING PERIOD. Add lines 2 and 3 \$ 3,664.20</p>
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EFT Trace # or TRANSACTION ID #

Important: Your remittance must be in the form of an electronic payment payable to the Register of Copyrights. See Circular 74 for more information.

Name	LEGAL NAME OF OWNER OF CABLE SYSTEM: Gibson Connect, LLC	SYSTEM ID# 63848
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M Channels	<p>CHANNELS</p> <p>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.</p> <p>1. Enter the total number of channels on which the cable system carried television broadcast stations 32</p> <p>2. Enter the total number of activated channels on which the cable system carried television broadcast stations and nonbroadcast services 150</p>
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N Individual to Be Contacted for Further Information	<p>INDIVIDUAL TO BE CONTACTED IF FURTHER INFORMATION IS NEEDED (Identify an individual we can contact about this statement of account.)</p> <p>Name Alma Hoxha, Cinnamon Mueller Telephone (312) 217-3901</p> <p>Address 1714 Deer Track Trails, Suite 230 <small>(Number, street, rural route, apartment, or suite number)</small></p> <p>St. Louis, MO 63131 <small>(City, town, state, zip)</small></p> <p>Email ahoxha@cinnamonmueller.com Fax (optional) </p>
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O Certification	<p>CERTIFICATION (This statement of account must be certified and signed in accordance with Copyright Office regulations)</p> <ul style="list-style-type: none"> I, the undersigned, hereby certify that (Check one, <i>but only one</i>, of the boxes.) <p><input type="checkbox"/> (Owner other than corporation or partnership) I am the owner of the cable system as identified in line 1 of space B; or</p> <p><input type="checkbox"/> (Agent of owner other than corporation or partnership) I am the duly authorized agent of the owner of the cable system as identified in line 1 of space B and that the owner is not a corporation or partnership; or</p> <p><input checked="" type="checkbox"/> (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 cable system in line 1 of space B.</p> <ul style="list-style-type: none"> 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)] <p style="text-align: center;"> X /s/ Charles L. Phillips</p> <p style="text-align: center; font-size: small;">Enter an electronic signature on the line above to certify this statement. Enter signature using an "/s/ signature" (e.g., /s/ John Smith)</p> <p>Typed or printed name: Charles L. Phillips, P.E.</p> <p>Title: VP of Operations <small>(Title of official position held in corporation or partnership)</small></p> <p>Date: February 26, 2026</p>
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LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID#

Gibson Connect, LLC

63848

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."

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?

NO

YES. Enter the total here and list the satellite carrier(s) below. \$ _____

P

Special Statement Concerning Gross Receipts Exclusion

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.

Line 1 Enter the amount of late payment or underpayment _____

x _____

Line 2 Multiply line 1 by the interest rate* and enter the sum here -

x _____ days

Line 3 Multiply line 2 by the number of days late and enter the sum here -

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@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 _____

Q

Interest Assessment

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