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						
02/27/2018	\$ ALLOCATION NUMBER						

Return completed workbook by email to:

coplicsoa@loc.gov

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

Α	ACCC	OUNTING 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		
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
		Midcontinent Communications
		BUSINESS NAME(S) OF OWNER OF CABLE SYSTEM (IF DIFFERENT)
		MAILING ADDRESS OF OWNER OF CABLE SYSTEM
		PO Box 5040 (Number, street, rural route, apartment, or suite number)
		Sioux Falls, SD 57117-5040 (City, town, state, zip)
С		CUCTIONS: In line 1, give any business or trade names used to identify the business and operation of the system unless these already appear in space B. In line 2, give the mailing address of the system, if different from the address given in space B.
System	1	IDENTIFICATION OF CABLE SYSTEM:
		Wood Lake, MN MAILING ADDRESS OF CABLE SYSTEM:
	2	PO Box 5040 (Number, street, rural route, apartment, or suite number)
		Sioux Falls, SD 57117-5040 (City, town, state, zip code)

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

Accounting Period:	2017/2	FORM SA1-2E. PAGE 1b.
	LEGAL NAME OF OWNER OF CABLE SYSTEM:	SYSTEM ID#
Name	Midcontinent Communications	8513
	Instructions: List each separate community served by the cable system. A "communi	
D Area	"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. Note: Entities and properties such as hotels, apartments, condominiums, or mobile h	mmunities within unincorporated areas and including single, st will serve as a form of system identification hereafter known
Served	identified city.	
	CITY OR TOWN	STATE
First	Wood Lake	MN
Community	Clarkfield	MN
	Lynd	MN
Add Rows as Necessary	Milroy	MN MN
	Morgan	MN
	Renville	MN
	Sacred Heart	MN
	Ghent	MN
	Minneota	MN
	Porter	MN
	Taunton	MN
	Taunton	IVIN

Accounting Period: 2017/2
FORM SA1-2E. PAGE 2

Name

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID# 8513

Midcontinent Communications

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.

BL	BLOCK 1 BLOCK 2							
CATEGORY OF SERVICE	NO. OF SUBSCRIBERS	RATE	CATEGORY OF SERVICE	NO. OF SUBSCRIBERS	RATE			
Residential:								
 Service to first set 	456	68.95	Business Accounts	22	68.95			
 Service to additional set(s) 			High Def Converter	37	16.00			
 FM radio (if separate rate) 			Nursing Homes	37	15.00			
Motel, hotel								
Commercial	144	12.50						
Converter	227	3.00						
Residential								
Non-residential								
		T		1				

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.

	BLO	CK 1		BLOCK 2	
CATEGORY OF SERVICE	RATE	CATEGORY OF SERVICE	RATE	CATEGORY OF SERVICE	RATE
Continuing Services:		Installation: Non-residential			
 Pay cable 	16.00	Motel, hotel	50.00	Digital 1	12.00
 Pay cable—add'l channel 		Commercial	50.00	Showtime	16.00
 Fire protection 		Pay cable		TMC	16.0
 Burglar protection 		Pay cable-add'l channel		Starz!&Encore	16.0
Installation: Residential		Fire protection		Cinemax	16.0
First set	35.00	Burglar protection			
 Additional set(s) 	25.00	Other services:			
 FM radio (if separate rate) 		Reconnect	25.00		
Converter		Disconnect	-		
		Outlet relocation	25.00		
		Move to new address	25.00		

Accounting Period: 2017/2 FORM SA1-2E. PAGE 3.

Name

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID# 8513

4. LOCATION OF STATION

Midcontinent Communications

G

Primary Transmitters: Television

PRIMARY TRANSMITTERS: TELEVISION

1. CALL SIGN

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.

2. B'CAST CHANNEL NUMBER

I. CALL SIGN	2. B CAST CHANNEL NUMBER	3. TIPE OF STATION	4. LOCATION OF STATION
KARE-DT	11	N	MINNEAPOLIS, MN (NBC)
KSTC-DT	45	I	MINNEAPOLIS, MN (IND-45)
KMSP-DT	9	I	MINNEAPOLIS, MN (FOX)
KSTP-DT	35	N	ST PAUL, MN (ABC)
KTCA-DT	34	E	ST PAUL, MN (PBS)
KEYC-DT	12	N	MANKATO, MN (CBS)
KSFY-DT	13	N	SIOUX FALLS, SD (ABC)
WCCO-DT	32	N	MINNEAPOLIS, MN (CBS)
WFTC-DT	29	<u> </u>	MINNEAPOLIS, MN (MNT)
WUCW-DT	22	<u> </u>	MINNEAPOLIS, MN (CW)
KWCM-DT	10	E	APPLETON, MN (PBS)

3. TYPE OF STATION

Add Rows as Necessary

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID#

Midcontinent Communications

8513

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
	 	 					
	_						
		 					
	 	 					
	 	 					
	 	 					
	†						
	 	 					
	 	 					
		 				 	
	 	 					
	 	 					
	 	 					
							
	 	 					
	 	 					
	 	 					
	 	 					
	_		 				
	<u> </u>						
	<u></u>						
	†						
	 						
	 						
							
	_						
	1	1	i I	1	1	Ī	1

Accounting Perio	od: 2017/2						FOF	RM SA1-2E. PAGE 5.				
	LEGAL NAME OF OWNER OF	CABLE SYS	ГЕМ:					SYSTEM ID#				
Name	Midcontinent Commun	ications						8513				
Substitute	SUBSTITUTE CARRIAGE In General: In space I, identi substitute basis during the ac explanation of the programm	fy <i>every nor</i> ccounting pe	nnetwork televis eriod, under spe	ion program, broadcast becific present and former F	y a <i>distant</i> sta CC rules, regu	lations, or a	uthorizations	. For a further				
Carriage:	explanation of the programming that must be included in this log, see page (v) of the general instructions in the paper SA1-2 form. 1. SPECIAL STATEMENT CONCERNING SUBSTITUTE CARRIAGE											
Special	During the accounting period, did your cable system carry, on a substitute basis, any nonnetwork television program											
Statement and		-	i cable system	carry, orr a substitute ba	Sis, arry norme	etwork telev						
Program Log	broadcast by a distant stat	ion?					YES	NO				
	Note: If your answer is "No"	, leave the	rest of this pag	e blank. If your answer is	s "Yes," you m	ust complet	te the progra	m				
	log in block 2.											
	2. LOG OF SUBSTITUTE PROGRAMS In General: List each substitute program on a separate line. Use abbreviations wherever possible, if their meaning is clear. If you need more space, please add additional rows to the tables. Column 1: Give the title of every nonnetwork television program ("substitute program") that, during the accounting period, was broadcast by a distant station and that your cable system substituted for the programming of another station under certain FCC rules, regulations, or authorizations. See page (v) of the general instructions for further information. Do not use general categories like "movies" or "basketball." List specific program titles, for example, "I Love Lucy" or "NBA Basketball: 76ers vs. Bulls." Column 2: If the program was broadcast live, enter "Yes." Otherwise enter "No." Column 3: Give the call sign of the station broadcasting the substitute program. Column 4: Give the broadcast 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). Column 5: Give the month and day when your system carried the substitute program. Use numerals, with the month first. Example: for May 7 give "5/7." Column 6: State the times when the substitute program was carried by your cable system. List the times accurately to the nearest five minutes. Example: a program carried by a system from 6:01:15 p.m. to 6:28:30 p.m. should be stated as "6:00-6:30 p.m." Column 7: Enter the letter "R" if the listed program was substituted for programming that your system was required to delete under FCC rules and regulations in effect during the accounting period; enter the letter "P" if the listed program was substituted for programming that your system was substituted for programming that your system was substituted to delete under FCC rules and regulations in											
	effect on October 19, 1976.				\\/\L	EN SUBST	TITLITE					
	S	UBSTITUT	E PROGRAM	1		LIAGE OCC		7. REASON FOR				
	1. TITLE OF PROGRAM		3. STATION'S CALL SIGN	4. STATION'S LOCATION	5. MONTH		TIMES TO	DELETION				
		163 01 140	CALL SIGN	4. STATION S EGGATION	AND DAT	TICOW						
							_					
							_					
							_					
								"				
					- 1							

ccounting Period:	_	IAME OF OWNER	R OF CABLE	SYSTEM:									M SA1-2E.	
Name		ontinent Co												851
K Gross Receipts	Instruction all amo (as idea page (v	S RECEIPT ctions: The fi bunts (gross r ntified in spac vii) of the gen ross receipts	gure you geceipts) pce E) duringeral instru	aid to young the according the according the according to	ur cable s counting cated in to or second	system by period. F the paper dary trans	subscrib or a furth SA1-2 fo mission s	ers for the er expland rm. ervice(s)	e system ation of h	's second low to col	dary tran mpute th	smission se is amount,	rvice	
		ring the acco									•	\$ (Amount	194,398 of gross rec	
L Copyright Royalty Fee	Instruction Complete Use blood Use blood Use blood Use blood	GHT ROYAL ons: To compete block 1, b ock 1 if the ar ock 2 if the ar ock 3 if the ar (vi) of the ger	pute the rollock 2, or mount of grount of ground product of ground pro	oyalty fee block 3. gross rece gross rece gross rece	eipts in sp eipts in sp eipts in sp	pace K is pace K is pace K is	more tha	n \$137,10 n \$263,80	00 but les	s than \$5		\$263,800		
				BLC	OCK 1: 0	GROSS F	RECEIPT	S OF \$1	37,100 C	R LESS				
		tions: As a cat ting period is		with gros	s receipts	s of \$137,	100 or les	s, the roya	alty fee tha	at you mu	ist pay fo	r this six-mo	nth	
	Line 1.	Royalty fee fo	or accounti	ng period								·		
	Line 2.	Interest charg	je. Enter t	he amoun	it from line	e 4, space	e Q, page	8					(0.00
	Line 3.	TOTAL ROY	ALTY FEE	PAYABL	E FOR A	ACCOUNT	ING PER	IOD Add	lines 1 an	ıd 2		· · · <u>· · · · · · · · · · · · · · · · </u>		
			BLOCK	2: GROS	SS REC	EIPTS OI	F \$263,8	00 OR LI	ESS (but	more th	an \$137	,100)		
	1. Base	e amount unde	er statutory	formula .					. \$	263,	,800.00	_		
	2. Enter	r amount of gr	ross receip	ots from sp	oace K				\$	194,	398.33	_		
	3. Subti	ract line 2 fror	m line 1						\$	69,	401.67	_		
		r the amount of	-									194,398.3	3_	
		r the amount f								-		69,401.6	7_	
		ract line 5 fror										124,996.6	<u>6</u>	
		ply line 6 by .0												4.98
	8. Intere	est charge. E	nter the ar	mount fror	n line 4, s	space Q, p	page 8					· <u> </u>	(0.00
	9. TOT /	AL ROYALTY	FEE PAY	ABLE FO	OR ACCO	OUNTING	PERIOD.	Add lines	7 and 8 .			. \$	624	4.98
			BLOCK 3	: GROS	S RECE	IPTS OF	MORE 1	HAN \$26	63,800 (b	out less t	han \$52	7,600)		
	1. Enter	r the amount o	of gross re	ceipts fror	m space I	Κ						_		
	2. Base	e amount unde	er statutory	formula .					\$	263,	800.00	_		
	3. Subti	ract line 2 fror	m line 1									_		
	4. Multi	ply line 3 by .0	01										_	
	5. Roya	alty due on the	e first \$263	,800 of gr	oss recei	pts (under	r statutory	formula)		\$		1,319.0	0_	
	6. Intere	est charge. E	nter the ar	mount fror	n line 4, s	space Q, p	oage 8					0.0	0_	
	7. TOT	AL ROYALTY	FEE PAY	ABLE FO	OR ACCO	OUNTING	PERIOD.	Add lines	4, 5, and	6				
				FILING F	EE AND	D TOTAL	REMITT	ANCE D	UE					
Filing Fee and														
Filing Fee and Fotal Remittance Due	1. Roya	alty Fee Payat	ole for Acc	ounting P	eriod (froi	m Block 1	, 2, or 3, a	ibove)		\$		624.9	8_	
Due	2. Filing	g Fee (See the	e instructio	ns for mo	re informa	ation on fil	ling fee ca	lculations)			20.0	0	
	3. TOT/	AL AMOUNT	DUE FOR	ACCOU	NTING PI	ERIOD. A	dd lines	2 and 3 .				\$	644	4.98
	1	Important: Y								-	_	-	yrights!	
	1		Can nage	e i of the	apparal i		ne in tha	nanor SA	1 2 60	•	informa	tion		

Accounting Period:	2017/2	FORM SA1-2E. PAGE 7
Name	LEGAL NAME OF OWNER OF CABLE SYSTEM: Midcontinent Communications	SYSTEM ID# 8513
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.	11
N Individual to Be Contacted	INDIVIDUAL TO BE CONTACTED IF FURTHER INFORMATION IS NEEDED (Identify an individual to whom we can contact about this statement of account.)	
for Further Information	Name Wynne Haakenstad Telephone 952-	-844-2622
	Address 3600 Minnesota Drive, STE 700 (Number, street, rural route, apartment, or suite number) Edina, MN 55435	
	(City, town, state, zip) Email wynne.haakenstad@midco.com Fax (optional)	
Ocertification	CERTIFICATION (This statement of account must be certified and signed in accordance with Copyright Office regulations) • I, the undersigned, hereby certify that (Check one, but only one, of the boxes.) (Owner other than corporation or partnership) I am the owner of the cable system as identified in line 1 of space B; or in line 1 of space B and that the owner is not a corporation or partnership; or (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 in line 1 of space B. 1 have examined the statement of account and hereby declare under penalty of law that all statements of fact contained herein are true, complete, and correct to the best of my knowledge, information, and belief, and are made in good faith. [18 U.S.C., Section 1001(1986)] X /s/ Wynne Haakenstad 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: Wynne Haakenstad Title: Director of Programming (Title of official position held in corporation or partnership)	

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 telephon 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 search reports prepared for the public. The effect of not providing the PII requested is that it may delay processing of your statement of account and its placement in the completed record of statements of account, and it may affect the legal sufficiency of the fling, a determination that would be made by a court of law

counting Period: 2017/2	FORM SA1-2E. PAGE 8.
GAL NAME OF OWNER OF CABLE SYSTEM:	SYSTEM ID#
dcontinent Communications	8513
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
xdays	
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	
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 th form in order to process your statement of account. PII is any personal information that can be used to identify or trace an individual, such as name, address and telephone numbers. By providing PII, you are agreeing to the routine use of it to establish and maintain a public record, which includes appearing in the Office's public indexes and in search reports prepared for the public. The effect of not providing the PII requested is that it may delay processing of your statement of account and its placement in the completed record of statements of account, and it may affect the legal sufficiency of the fling, a determination that would be made by a court of law.