

**THIS FORM IS EFFECTIVE FOR ACCOUNTING PERIODS BEGINNING JANUARY 1, 2011**  
 If you are filing for a prior accounting period, contact the Licensing Division for the correct form.

**SA1-2  
 Short Form**


**STATEMENT OF ACCOUNT**  
 for Secondary Transmissions by  
 Cable Systems (Short Form)

General instructions are at the  
 end of this form [pages (i)-(vii)].

FOR COPYRIGHT OFFICE USE ONLY	
DATE RECEIVED	AMOUNT
08/30/2024	\$
	ALLOCATION NUMBER

Return to:  
 Library of Congress  
 Copyright Office  
 Licensing Division  
 101 Independence Ave. SE  
 Washington, DC 20557-6400  
 (202) 707-8150

For courier deliveries,  
 see page ii of the general  
 instructions

<b>A</b> Accounting Period	<b>ACCOUNTING PERIOD COVERED BY THIS STATEMENT:</b>  January 1-June 30, 2024																						
<b>B</b> Owner	<p><b>Instructions:</b> Your file has been established under the information given below. If there are any changes, draw a line through the incorrect information and print or type the correct information beside it.                  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.  <input type="checkbox"/> List any other name or names under which the owner conducts the business of the cable system.  <i>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.</i>  <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 Division.</p> <p style="text-align: right;"><b>Pending</b></p> <p><b>LEGAL NAME OF OWNER/MAILING ADDRESS OF CABLE SYSTEM</b>                  Vyve Broadband A, LLC</p> <div style="text-align: right;">   <b>Pending 2024/1</b> </div> <p><b>4 International Dr Suite 330</b>  <b>Rye Brook, NY 10573</b></p>																						
<b>C</b> System	<p><b>INSTRUCTIONS:</b> 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.</p> <table border="1"> <tr> <td style="text-align: center;">1</td> <td colspan="2"><b>IDENTIFICATION OF CABLE SYSTEM:</b></td> </tr> <tr> <td style="text-align: center;">2</td> <td colspan="2"><b>MAILING ADDRESS OF CABLE SYSTEM:</b> (Number, street, rural route, apartment, or suite number)  (City, town, state, zip code)</td> </tr> </table>			1	<b>IDENTIFICATION OF CABLE SYSTEM:</b>		2	<b>MAILING ADDRESS OF CABLE SYSTEM:</b> (Number, street, rural route, apartment, or suite number)  (City, town, state, zip code)															
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2	<b>MAILING ADDRESS OF CABLE SYSTEM:</b> (Number, street, rural route, apartment, or suite number)  (City, town, state, zip code)																						
<b>D</b> Area Served	<p><b>Instructions:</b> List each separate community served by the cable system. A "community" is the same as a "community unit" as defined in FCC rules: "a separate and distinct community or municipal entity (including unincorporated communities within unincorporated areas and including single, discrete unincorporated areas)." 47 C.F.R. 76.5(dd). The first community that list will serve as a form of system identification hereafter known 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 home parks should be reported in parentheses below the identified city.</p> <table border="1"> <thead> <tr> <th>CITY OR TOWN</th> <th>STATE</th> <th>CITY OR TOWN</th> <th>STATE</th> </tr> </thead> <tbody> <tr> <td><b>Hominy</b></td> <td><b>OK</b></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>			CITY OR TOWN	STATE	CITY OR TOWN	STATE	<b>Hominy</b>	<b>OK</b>														
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<b>Name</b>	LEGAL NAME OF OWNER OF CABLE SYSTEM: <b>Vyve Broadband A, LLC</b>	<b>SYSTEM ID#</b> <b>Pending</b>
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<b>E</b>  <b>Secondary Transmission Service: Subscribers and Rates</b>	<p><b>SECONDARY TRANSMISSION SERVICE: SUBSCRIBERS AND RATES</b>  <b>In General:</b> 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).  <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 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).  <b>Rate:</b> 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.  <b>Block 1:</b> 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. <b>Note:</b> 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)."  <b>Block 2:</b> 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.</p>				
BLOCK 1			BLOCK 2		
CATEGORY OF SERVICE	NO. OF SUBSCRIBERS	RATE	CATEGORY OF SERVICE	NO. OF SUBSCRIBERS	RATE
<b>Residential:</b> • Service to first set • Service to additional set(s) • FM radio (if separate rate)	84	33.50			
<b>Motel, hotel</b>					
<b>Commercial</b>	4	33.50			
<b>Converter</b> • Residential • Non-residential					

<b>F</b>  <b>Services Other Than Secondary Transmissions: Rates</b>	<p><b>SERVICES OTHER THAN SECONDARY TRANSMISSIONS: RATES</b>  <b>In General:</b> 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.  <b>Block 1:</b> Give the standard rate charged by the cable system for each of the applicable services listed.  <b>Block 2:</b> 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.</p>				
BLOCK 1			BLOCK 2		
CATEGORY OF SERVICE	RATE	CATEGORY OF SERVICE	RATE	CATEGORY OF SERVICE	RATE
<b>Continuing Services:</b> • Pay cable • Pay cable—add'l channel • Fire protection • Burglar protection	19.95	<b>Installation: Non-residential</b> • Motel, hotel • Commercial • Pay cable • Pay cable-add'l channel • Fire protection • Burglar protection			
<b>Installation: Residential</b> • First set • Additional set(s) • FM radio (if separate rate) • Converter	64.95	<b>Other services:</b> • Reconnect • Disconnect • Outlet relocation • Move to new address	39.95  20.00 39.95		

<b>Name</b>	LEGAL NAME OF OWNER OF CABLE SYSTEM: <b>Vyve Broadband A, LLC</b>	<b>SYSTEM ID#</b> <b>Pending</b>
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<b>G</b>  <b>Primary Transmitters: Television</b>	<b>PRIMARY TRANSMITTERS: TELEVISION</b>  <b>In General:</b> 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. <b>Substitute Basis Stations:</b> With respect to any distant stations carried by your cable system on a substitute program basis under specific FCC rules, regulations, or authorizations: <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> </ul> <b>Column 1:</b> List each station's call sign. Do not report origination program services such as HBO, ESPN, etc. <b>Column 2:</b> Give the number of the channel on which the station's broadcasts are carried in its own community. This may be different from the channel on which your cable system carried the station. Identify each multicast stream associated with a station according to its over-the-air designation. For example, report multicast stream "WETA-2" as the same on the form. <b>Column 3:</b> 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. <b>Column 4:</b> 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	6. LOCATION OF STATION
	KDOR Enlace	17.4	I-M	BARTLESVILLE OK
	KDOR Inspire	17.2	I-M	BARTLESVILLE OK
	KDOR Smile of a Chi	17.3	I-M	BARTLESVILLE OK
	KDOR-TBN	17.1	I-M	BARTLESVILLE OK
	KDOR-TBN HD	17.1	I-M	BARTLESVILLE OK
	KGEB-IND	53.1	I	TULSA OK
	KJRH Laff	2.3	I-M	TULSA OK
	KJRH-Bounce TV	2.2	I-M	TULSA OK
	KJRH-Defy	2.4	I-M	TULSA OK
	KJRH-NBC	2.1	N-M	TULSA OK
	KJRH-NBC HD	2.1	N-M	TULSA OK
	KMYT-Cozi	41.2	I-M	TULSA OK
	KMYT-Heroes & Icon	41.4	I-M	TULSA OK
	KMYT-MyNetwork	41.1	I-M	TULSA OK
	KMYT-MyNetwork HD	41.1	I-M	TULSA OK
	KMYT-Start TV	41.3	I-M	TULSA OK
	KOED Create	11.3	E-M	TULSA OK
	KOED PBS HD	11.1	E-M	TULSA OK
	KOED World	11.2	E-M	TULSA OK
	KOED-PBS	11.1	E-M	TULSA OK
	KOED-PBS Kids	11.4	E-M	TULSA OK
	KOKI-Dabl	23.3	I-M	TULSA OK
	KOKI-FOX	23.1	I-M	TULSA OK


<b>Name</b>	LEGAL NAME OF OWNER OF CABLE SYSTEM: <b>Vyve Broadband A, LLC</b>	<b>SYSTEM ID#</b> <b>Pending</b>
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	1. CALL SIGN	2. B'CAST CHANNEL NUMBER	3. TYPE OF STATION	6. LOCATION OF STATION
	KOKI-FOX HD	23.1	I-M	TULSA OK
	KOKI-Grit	23.3	I-M	TULSA OK
	KOKI-MeTV	23.2	I-M	TULSA OK
	KOTV-CBS	6.1	N-M	TULSA OK
	KOTV-CBS HD	6.1	N-M	TULSA OK
	KOTV-News on 6	6.3	I-M	TULSA OK
	KQCW-CW	19.1	I-M	TULSA OK
	KQCW-CW HD	19.1	I-M	TULSA OK
	KRSU-ETV	35.1	I-M	TULSA OK
	KRSU-ETV HD	35.1	I-M	TULSA OK
	KRSU-FNX	35.2	I-M	TULSA OK
	KTPX Ion HD	44.1	I-M	TULSA OK
	KTPX-Court TV	44.3	I-M	TULSA OK
	KTPX-ION	44.1	I-M	TULSA OK
	KTUL Antenna	8.3	I-M	TULSA OK
	KTUL TBD TV	8.4	I-M	TULSA OK
	KTUL - ABC	8.1	N-M	TULSA OK
	KTUL-ABC HD	8.1	N-M	TULSA OK
	KTUL-Comet	8.2	I-M	TULSA OK
	KWHB-IND	47.1	I	TULSA OK





LEGAL NAME OF OWNER OF CABLE SYSTEM: <b>Vyve Broadband A, LLC</b>	<b>SYSTEM ID#</b> <b>Pending</b>	<b>Name</b>				
<b>GROSS RECEIPTS</b> <b>Instructions:</b> 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. Gross receipts from subscribers for secondary transmission service(s) during the accounting period.		<b>K</b> <b>Gross Receipts</b>				
<b>IMPORTANT:</b> You must complete a statement in space P concerning gross receipts.		<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 2px;">\$</td> <td style="padding: 2px; text-align: right;"><b>19,665.00</b></td> </tr> <tr> <td colspan="2" style="padding: 2px; text-align: center; font-size: small;">(Amount of gross receipts)</td> </tr> </table>	\$	<b>19,665.00</b>	(Amount of gross receipts)	
\$	<b>19,665.00</b>					
(Amount of gross receipts)						
<b>COPYRIGHT ROYALTY FEE</b> <b>Instructions:</b> 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 for more information.		<b>L</b> <b>Copyright Royalty Fee</b>				
<b>BLOCK 1: GROSS RECEIPTS OF \$137,100 OR LESS</b>						
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		\$ <b>52.00</b>				
Line 2. Interest charge. Enter the amount from line 4, space Q, page 8		0.00				
Line 3. <b>TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD.</b> Add lines 1 and 2		\$ <b>52.00</b>				
<b>BLOCK 2: GROSS RECEIPTS OF \$263,800 OR LESS (but more than \$137,100)</b>						
1. Base amount under statutory formula		\$ <b>263,800.00</b>				
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. <b>TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD.</b> Add lines 7 and 8		_____				
<b>BLOCK 3: GROSS RECEIPTS OF MORE THAN \$263,800 (but less than \$527,600)</b>						
1. Enter the amount of gross receipts from space K		_____				
2. Base amount under statutory formula		\$ <b>263,800.00</b>				
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)		\$ <b>1,319.00</b>				
6. Interest charge. Enter the amount from line 4, space Q, page 8		0.00				
7. <b>TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD.</b> Add lines 4, 5, and 6		_____				
<b>FILING FEE AND TOTAL REMITTANCE DUE</b>						
Filing Fee	1. Royalty Fee Payable for Accounting Period (from block 1, 2, or 3, above)					
		\$ <b>52.00</b>				
	2. Filing Fee (See the instructions for more information on filing fee calculations)					
		\$ <b>15.00</b>				
	3. <b>TOTAL AMOUNT DUE FOR ACCOUNTING PERIOD.</b> Add lines 2 and 3					
		\$ <b>67.00</b>				
EFT Trace # or TRANSACTION ID # _____ Not Available						
See page i of the general instructions in the paper SA1-2 form and the Excel instructions tab for more information.						

<b>Name</b>	LEGAL NAME OF OWNER OF CABLE SYSTEM: <b>Vyve Broadband A, LLC</b>	<b>SYSTEM ID#</b> <b>Pending</b>
<b>M</b> <b>Channels</b>	<p><b>CHANNELS</b></p> <p><b>Instructions:</b> 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 ..... <span style="border: 1px solid black; padding: 2px 10px;">43</span></p> <p>2. Enter the total number of activated channels on which the cable system carried television broadcast stations and nonbroadcast services ..... <span style="border: 1px solid black; padding: 2px 10px;">197</span></p>	
<b>N</b> <b>Individual to Be Contacted for Further Information</b>	<p><b>INDIVIDUAL TO BE CONTACTED IF FURTHER INFORMATION IS NEEDED:</b> (Identify an individual to whom we can write or call about this statement of account.)</p> <p>Name <b>Marie Censoplano</b> Telephone <b>914-235-8313</b></p> <p>Address <b>4 International Dr Suite 330</b> <small>(Number, street, rural route, apartment, or suite number)</small></p> <p><b>Rye Brook, NY 10573</b> <small>(City, town, state, zip)</small></p> <p>Email (optional) <b>marie.censoplano@vyvebb.com</b> Fax (optional) <b>914-234-8363</b></p>	
<b>O</b> <b>Certification</b>	<p><b>CERTIFICATION</b> (This statement of account must be certified and signed in accordance with Copyright Office regulations, as explained in the general instructions.)</p> <ul style="list-style-type: none"> <li>I, the undersigned, hereby certify that (Check one, but only one, of the boxes.)</li> </ul> <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"> <li>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)]</li> </ul> <p> Handwritten signature: _____</p> <p>Typed or printed name: <b>Daniel J White</b> _____</p> <p>Title: <b>SVP Financial Planning</b> _____ <small>(Title of official position held in corporation or partnership)</small></p> <p>Date: _____ <b>7/1/2024</b> _____</p>	

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LEGAL NAME OF OWNER OF CABLE SYSTEM: <b>Vyve Broadband A, LLC</b>	<b>SYSTEM ID#</b> <b>Pending</b>	<b>Name</b>
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<p><b>SPECIAL STATEMENT CONCERNING GROSS RECEIPTS EXCLUSIONS</b></p> <p>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> <p>For more information on when to exclude these amounts, see the note on page (vii) of the general instructions.</p> <p>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?</p> <p><input checked="" type="checkbox"/> NO</p> <p><input type="checkbox"/> YES. Enter the total here and list the satellite carrier(s) below. . . . . \$ _____</p>	<p style="font-size: 2em;"><b>P</b></p> <p><b>Special Statement Concerning Gross Receipts Exclusion</b></p>								
<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; border-bottom: 1px dotted black;">Name _____</td> <td style="width:50%; border-bottom: 1px dotted black;">Name _____</td> </tr> <tr> <td style="border-bottom: 1px dotted black;">Mailing Address _____</td> <td style="border-bottom: 1px dotted black;">Mailing Address _____</td> </tr> <tr> <td style="border-bottom: 1px dotted black;">_____</td> <td style="border-bottom: 1px dotted black;">_____</td> </tr> <tr> <td style="border-bottom: 1px dotted black;">_____</td> <td style="border-bottom: 1px dotted black;">_____</td> </tr> </table>	Name _____	Name _____	Mailing Address _____	Mailing Address _____	_____	_____	_____	_____	
Name _____	Name _____								
Mailing Address _____	Mailing Address _____								
_____	_____								
_____	_____								

<p><b>INTEREST ASSESSMENTS</b></p> <p>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.</p> <p>Line 1 Enter the amount of late payment or underpayment . . . . . _____</p> <p style="text-align: right;">x _____</p> <p>Line 2 Multiply line 1 by the interest rate* and enter the sum here . . . . . -</p> <p style="text-align: right;">x _____ days</p> <p>Line 3 Multiply line 2 by the number of days late and enter the sum here . . . . . -</p> <p style="text-align: right;">x 0.00274</p> <p>Line 4 Multiply line 3 by 0.00274** enter here and on line 3, block 4, space L, (page 7) . . . . . \$ _____</p> <p style="text-align: right;">(interest charge)</p> <p>* To view the interest rate chart click on <a href="http://www.copyright.gov/licensing/interest-rate.pdf">www.copyright.gov/licensing/interest-rate.pdf</a>. For further assistance please contact the Licensing Division at (202) 707-8150 or <a href="mailto:licensing@loc.gov">licensing@loc.gov</a>.</p> <p>** This is the decimal equivalent of 1/365, which is the interest assessment for one day late.</p> <p>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.</p> <p>Owner _____</p> <p>Address _____</p> <p>ID number _____</p> <p>First community served _____</p> <p>Accounting period _____</p>	<p style="font-size: 2em;"><b>Q</b></p> <p><b>Interest Assessment</b></p>
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**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 effects 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.