

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
1/26/2026	\$
	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
 Date: 2026.04.09 14:56:38 -0400'

A	<p>ACCOUNTING PERIOD COVERED BY THIS STATEMENT: (YYYY/(Period))</p> <p>2025/2 Period 1 = January 1 - June 30 Period 2 = July 1 - December 31</p> <p>Barcode Data Filing Period (optional - see instructions)</p>
B Owner	<p>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.</p> <p>List any other name or names under which the owner conducts the business of the cable system.</p> <p>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.</p> <p>Check here if this is the system's first filing. If not, enter the system's ID number assigned by the Licensing Section. 62382</p> <p>LEGAL NAME OF OWNER/MAILING ADDRESS OF CABLE SYSTEM PALO COOPERATIVE TELEPHONE ASSOCIATION</p> <p>BUSINESS NAME(S) OF OWNER OF CABLE SYSTEM (IF DIFFERENT) PALO COMMUNICATIONS</p> <p>MAILING ADDRESS OF OWNER OF CABLE SYSTEM PO BOX 169 <small>(Number, street, rural route, apartment, or suite number)</small> PALO, IA 52324 <small>(City, town, state, zip)</small></p>
C System	<p>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.</p> <p>1 IDENTIFICATION OF CABLE SYSTEM:</p> <p>2 MAILING ADDRESS OF CABLE SYSTEM: <small>(Number, street, rural route, apartment, or suite number)</small> <small>(City, town, state, zip code)</small></p>

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: PALO COOPERATIVE TELEPHONE ASSOCIATION	SYSTEM ID# 62382
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G Primary Transmitters: Television	<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	
Add Rows as Necessary	KGAN	2	N	CEDAR RAPIDS, IA	
	KFXA	3	N	CEDAR RAPIDS, IA	
	KWWL	7	N	WATERLOO, IA	
	KCRG	9	N	CEDAR RAPIDS, IA	
	KRIN	12	E	IOWA CITY, IA	
	KWKB	14	I	IOWA CITY, IA	
	KPXR	15	I	CEDAR RAPIDS, IA	

Name	LEGAL NAME OF OWNER OF CABLE SYSTEM: PALO COOPERATIVE TELEPHONE ASSOCIATION	SYSTEM ID# 62382
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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: 2px;">\$</td> <td style="padding: 2px; text-align: right;">78,799.34</td> </tr> <tr> <td colspan="2" style="text-align: center; font-size: small;">(Amount of gross receipts)</td> </tr> </table>	\$	78,799.34	(Amount of gross receipts)	
\$	78,799.34					
(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>
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 \$ 52.00 Line 2. Interest charge. Enter the amount from line 4, space Q, page 8 0.00 Line 3. TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD. Add lines 1 and 2 \$ 52.00	
BLOCK 2: GROSS RECEIPTS OF \$263,800 OR LESS (but more than \$137,100)	
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 _____ 2. Base amount under statutory formula \$ 263,800.00 3. Subtract line 2 from line 1 _____ 4. Multiply line 3 by .01 _____ 5. Royalty due on the first \$263,800 of gross receipts (under statutory formula) \$ 1,319.00 6. Interest charge. Enter the amount from line 4, space Q, page 8 0.00 7. TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD. Add lines 4, 5, and 6 _____	

FILING FEE AND TOTAL REMITTANCE DUE			
Filing Fee and Total Remittance Due	1. Royalty Fee Payable for Accounting Period (from block 1, 2, or 3, above) \$ 52.00 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 <table border="1" style="margin-left: auto; margin-right: auto;"><tr><td style="padding: 2px;">\$</td><td style="padding: 2px; text-align: right;">67.00</td></tr></table>	\$	67.00
\$	67.00		
EFT Trace # or TRANSACTION ID # <table border="1" style="margin-left: auto; margin-right: auto;"><tr><td style="padding: 2px;">77277869413</td></tr></table>		77277869413	
77277869413			
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: PALO COOPERATIVE TELEPHONE ASSOCIATION	SYSTEM ID# 62382
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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 12</p> <p>2. Enter the total number of activated channels on which the cable system carried television broadcast stations and nonbroadcast services 184</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 NATALIE PARMATER Telephone 319-851-3431</p> <p>Address 807 2ND ST PO BOX 169 <small>(Number, street, rural route, apartment, or suite number)</small></p> <p>PALO, IA 52324 <small>(City, town, state, zip)</small></p> <p>Email NPARMATER@PALOCOMMUNICATIONS.NET 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 checked="" 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 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/ NATALIE PARMATER</p> <hr style="border: 0.5px solid black;"/> <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: NATALIE PARMATER</p> <p>Title: CO-GENERAL MANAGER <small>(Title of official position held in corporation or partnership)</small></p> <p>Date: JANUARY 26, 2026</p>
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LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID#

PALO COOPERATIVE TELEPHONE ASSOCIATION

62382

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?

X NO

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

Name Mailing Address

Name Mailing Address

P

Special Statement Concerning Gross Receipts Exclusion

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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