

CONTROL #:

REMITTANCE #:



\$ _____
 Total amount of remittance Number of SAs rec'd Initials

_____ Check EFT FILING FEE
 Date of remittance

Cable ID #				Amount/Initials \$
Examined by	Reviewed by	Date examination completed	Allocation number	

Space A
Accounting Period

January 1 – June 30, 20 _____ July 1 – December 31, 20 _____

Letter sent Information received

Accepted Phone call/Date/Contact

Space B
Owner

Letter sent Information received

Accepted Phone call/Date/Contact

Space D
Area Served

Letter sent Information received

Accepted Phone call/Date/Contact

Space E
Secondary Transmission Service
Subscribers:
and Rates

Letter sent Information received

Accepted Phone call/Date/Contact

Space G
Primary Transmitters:
Television

Letter sent Information received

Accepted Phone call/Date/Contact

Space H
Primary Transmitters:
Radio

Accepted Phone call/Date/Contact

<input type="checkbox"/> Letter sent <input type="checkbox"/> Information received <input type="checkbox"/> Accepted <input type="checkbox"/> Phone call/Date/Contact	Space I Substitute Carriage
<input type="checkbox"/> Letter sent <input type="checkbox"/> Information received <input type="checkbox"/> Accepted <input type="checkbox"/> Phone call/Date/Contact	Space J Part-time Carriage Log (SA3 only)
<input type="checkbox"/> Letter sent <input type="checkbox"/> Information received <input type="checkbox"/> Accepted <input type="checkbox"/> Phone call/Date/Contact	Space K Gross Receipts
<input type="checkbox"/> Royalty Fee should be \$ <input type="checkbox"/> Refund request to fiscal <input type="checkbox"/> Letter sent <input type="checkbox"/> Information received <input type="checkbox"/> Accepted <input type="checkbox"/> Phone call/Date/Contact	Space L Copyright Filing and Royalty Fees
<input type="checkbox"/> Letter sent <input type="checkbox"/> Information received <input type="checkbox"/> Accepted <input type="checkbox"/> Phone call/Date/Contact	Space M Channels
<input type="checkbox"/> Letter sent <input type="checkbox"/> Information received <input type="checkbox"/> Accepted <input type="checkbox"/> Phone call/Date/Contact	Space O Certification
<input type="checkbox"/> Letter sent <input type="checkbox"/> Information received <input type="checkbox"/> Accepted <input type="checkbox"/> Phone call/Date/Contact	Space P Statement of Gross Receipts
<input type="checkbox"/> Letter sent <input type="checkbox"/> Info/add'l fee received <input type="checkbox"/> Accepted <input type="checkbox"/> Phone call/Date/Contact	Space Q Interest Assessment

THIS FORM IS EFFECTIVE FOR ACCOUNTING PERIODS BEGINNING JANUARY 1, 2015
 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
2/23/2021	\$
	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.

A Accounting Period	ACCOUNTING PERIOD COVERED BY THIS STATEMENT: (Check one of the boxes and fill in the year date.)			
	<input type="checkbox"/> January 1–June 30 (Year)		<input type="checkbox"/> July 1–December 31 (Year)	
B Owner	<p>INSTRUCTIONS: Give the full legal name of the owner of the cable system in line 1. If the owner is a subsidiary of another corporation, give the full corporate title of the subsidiary, not that of the parent corporation. In line 2, list any other 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></p> <p><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>			
	1	LEGAL NAME OF OWNER OF CABLE SYSTEM:		
	2	BUSINESS NAME(S) OF OWNER OF CABLE SYSTEM (IF DIFFERENT):		
	3	MAILING ADDRESS OF OWNER OF CABLE SYSTEM:		
	 (Number, street, rural route, apartment, or suite number)		
	 (City, town, state, zip)		
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>			
	1	IDENTIFICATION OF CABLE SYSTEM:		
	2	MAILING ADDRESS OF CABLE SYSTEM:		
	 (Number, street, rural route, apartment, or suite number)		
	 (City, town, state, zip)		
D Area Served	<p>Instructions: 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 you list will serve as a form of system identification hereafter known as the "first community." Please use it as the <i>first community on all future filings</i>.</p> <p>Note: Entities and properties such as hotels, apartments, condominiums, or mobile home parks should be reported in parentheses below the identified city.</p>			
		CITY OR TOWN	STATE	CITY OR TOWN
	First Community
	
	

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:
-------------	--------------------------------------

<p>E</p> <p>Secondary Transmission Service: Subscribers and Rates</p>	<p>SECONDARY TRANSMISSION SERVICE: SUBSCRIBERS AND RATES</p> <p>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).</p> <p>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).</p> <p>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.</p> <p>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)."</p> <p>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.</p> <table border="1" style="width:100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th colspan="3" style="text-align: center;">BLOCK 1</th> <th colspan="3" style="text-align: center;">BLOCK 2</th> </tr> <tr> <th style="width: 35%;">CATEGORY OF SERVICE</th> <th style="width: 15%;">NO. OF SUBSCRIBERS</th> <th style="width: 10%;">RATE</th> <th style="width: 35%;">CATEGORY OF SERVICE</th> <th style="width: 15%;">NO. OF SUBSCRIBERS</th> <th style="width: 10%;">RATE</th> </tr> </thead> <tbody> <tr> <td>Residential:</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>• Service to first set</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>• Service to additional set(s)</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>• FM radio (if separate rate)</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>Motel, hotel</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>Commercial</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>Converter</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>• Residential</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>• Nonresidential</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> </tbody> </table>	BLOCK 1			BLOCK 2			CATEGORY OF SERVICE	NO. OF SUBSCRIBERS	RATE	CATEGORY OF SERVICE	NO. OF SUBSCRIBERS	RATE	Residential:						• Service to first set	• Service to additional set(s)	• FM radio (if separate rate)	Motel, hotel	Commercial	Converter	• Residential	• Nonresidential
BLOCK 1			BLOCK 2																																																																
CATEGORY OF SERVICE	NO. OF SUBSCRIBERS	RATE	CATEGORY OF SERVICE	NO. OF SUBSCRIBERS	RATE																																																														
Residential:																																																																			
• Service to first set																																																														
• Service to additional set(s)																																																														
• FM radio (if separate rate)																																																														
Motel, hotel																																																														
Commercial																																																														
Converter																																																														
• Residential																																																														
• Nonresidential																																																														

<p>F</p> <p>Services Other Than Secondary Transmissions: Rates</p>	<p>SERVICES OTHER THAN SECONDARY TRANSMISSIONS: RATES</p> <p>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.</p> <p>Block 1: Give the standard rate charged by the cable system for each of the applicable services listed.</p> <p>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.</p> <table border="1" style="width:100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th colspan="4" style="text-align: center;">BLOCK 1</th> <th colspan="2" style="text-align: center;">BLOCK 2</th> </tr> <tr> <th style="width: 35%;">CATEGORY OF SERVICE</th> <th style="width: 10%;">RATE</th> <th style="width: 35%;">CATEGORY OF SERVICE</th> <th style="width: 10%;">RATE</th> <th style="width: 35%;">CATEGORY OF SERVICE</th> <th style="width: 10%;">RATE</th> </tr> </thead> <tbody> <tr> <td>Continuing Services:</td> <td></td> <td>Installation: Non-residential</td> <td></td> <td></td> <td></td> </tr> <tr> <td>• Pay cable</td> <td>.....</td> <td>• Motel, hotel</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>• Pay cable—add'l channel</td> <td>.....</td> <td>• Commercial</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>• Fire protection</td> <td>.....</td> <td>• Pay cable</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>• Burglar protection</td> <td>.....</td> <td>• Pay cable—add'l channel</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>Installation: Residential</td> <td></td> <td>• Fire protection</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>• First set</td> <td>.....</td> <td>• Burglar protection</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>• Additional set(s)</td> <td>.....</td> <td>Other Services:</td> <td></td> <td></td> <td></td> </tr> <tr> <td>• FM radio (if separate rate)</td> <td>.....</td> <td>• Reconnect</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>• Converter</td> <td>.....</td> <td>• Disconnect</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td></td> <td></td> <td>• Outlet relocation</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td></td> <td></td> <td>• Move to new address</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> </tbody> </table>	BLOCK 1				BLOCK 2		CATEGORY OF SERVICE	RATE	CATEGORY OF SERVICE	RATE	CATEGORY OF SERVICE	RATE	Continuing Services:		Installation: Non-residential				• Pay cable	• Motel, hotel	• Pay cable—add'l channel	• Commercial	• Fire protection	• Pay cable	• Burglar protection	• Pay cable—add'l channel	Installation: Residential		• Fire protection	• First set	• Burglar protection	• Additional set(s)	Other Services:				• FM radio (if separate rate)	• Reconnect	• Converter	• Disconnect			• Outlet relocation			• Move to new address
BLOCK 1				BLOCK 2																																																																																	
CATEGORY OF SERVICE	RATE	CATEGORY OF SERVICE	RATE	CATEGORY OF SERVICE	RATE																																																																																
Continuing Services:		Installation: Non-residential																																																																																			
• Pay cable	• Motel, hotel																																																																																
• Pay cable—add'l channel	• Commercial																																																																																
• Fire protection	• Pay cable																																																																																
• Burglar protection	• Pay cable—add'l channel																																																																																
Installation: Residential		• Fire protection																																																																																
• First set	• Burglar protection																																																																																
• Additional set(s)	Other Services:																																																																																			
• FM radio (if separate rate)	• Reconnect																																																																																
• Converter	• Disconnect																																																																																
		• Outlet relocation																																																																																
		• Move to new address																																																																																

Name LEGAL NAME OF OWNER OF CABLE SYSTEM:

K
Gross Receipts

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 (vi) of the general instructions.

- 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.

(Amount of gross receipts)

L
Copyright Royalty Fee

COPYRIGHT ROYALTY AND FILING FEES
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 for more information.

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 \$

Line 3. **Filing Fee** **\$ 15.00**

Line 4. **TOTAL ROYALTY AND FILING FEES PAYABLE FOR ACCOUNTING PERIOD.**
 Add lines 1, 2 and 3 \$

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

1. Base amount under statutory formula **\$263,800**

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 \$

9. **Filing Fee** **\$ 20.00**

10. **TOTAL ROYALTY AND FILING FEES PAYABLE FOR ACCOUNTING PERIOD.**
 Add lines 7, 8 and 9 \$

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**

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**

6. Interest Charge. Enter the amount from line 4, space Q, page 8 \$

7. **Filing Fee** **\$ 20.00**

8. **TOTAL ROYALTY AND FILING FEES PAYABLE FOR ACCOUNTING PERIOD.**
 Add lines 4, 5, 6 and 7 \$

IMPORTANT: Your remittance must be in the form of an *electronic payment* payable to *Register of Copyrights*. See page i of the general instructions for more information.

LEGAL NAME OF OWNER OF CABLE SYSTEM: BCI Mississippi Broadband, LLC	5606	Name
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.		M
1. Enter the total number of channels on which the cable system carried television broadcast stations.	<input style="width: 100px; height: 20px;" type="text" value="7"/>	Channels
2. Enter the total number of activated channels on which the cable system carried television broadcast stations and nonbroadcast services.	<input style="width: 100px; height: 20px;" type="text" value="36"/>	
INDIVIDUAL TO BE CONTACTED IF FURTHER INFORMATION IS NEEDED (Identify an individual we can contact about this statement of account.)		N
Name <u>BRUCE BEARD, CINNAMON MUELLER</u> Telephone <u>314-462-9000</u> <small>(Area code)</small>		Individual to Be Contacted for Further Information
Address <u>1714 DEER TRACK TRAIL, SUITE 230</u> <small>(Number, street, rural route, apartment, or suite number)</small>		
<u>ST. LOUIS, MO 63131</u> <small>(City, town, state, zip)</small>		
Email (optional) <u>B Beard@CINNAMONMUELLER.COM</u> Fax (optional) _____		
CERTIFICATION (This statement of account must be certified and signed in accordance with Copyright Office regulations, as explained in the general instructions.)		O
• I, the undersigned, hereby certify that (Check one, <i>but only one</i> , of the boxes.)		Certification
<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		
<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		
<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.		
• 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. [See 18 U.S.C. sec.1001]		
	Handwritten signature: <u></u>	
	Typed or printed name: <u>BRADLEY MEFFERD</u>	
	Title: <u>CHIEF ADMINISTRATIVE OFFICER</u> <small>(Title of official position held in corporation or partnership)</small>	
	Date: <u>February 22, 2021</u>	

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:
-------------	--------------------------------------

<p>P</p> <p>Special Statement Concerning Gross Receipts Exclusions</p>	<p>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> <p>For more information on when to exclude these amounts, see the note on page (vi) 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 type="checkbox"/> NO</p> <p><input type="checkbox"/> YES. Enter the total here and list the satellite carrier(s) below. \$ _____</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%;">Name</td> <td style="width:50%;">Name</td> </tr> <tr> <td>Mailing address</td> <td>Mailing address</td> </tr> <tr> <td>.....</td> <td>.....</td> </tr> <tr> <td>.....</td> <td>.....</td> </tr> </table>	Name	Name	Mailing address	Mailing address
Name	Name								
Mailing address	Mailing address								
.....								
.....								

<p>Q</p> <p>Interest Assessment</p>	<p>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 (vii) of the general instructions.</p> <p>Line 1. Enter the amount of late payment or underpayment \$ _____ x _____ %</p> <p>Line 2. Multiply line 1 by the interest rate* and enter the sum here _____ x _____ days</p> <p>Line 3. Multiply line 2 by the number of days late and enter the sum here _____ x .00274</p> <p>Line 4, Multiply line 3 by .00274** and enter here and in space L (page 6) block 1, line 2, or block 2, line 8, or block 3, line 6 \$ _____ (interest charge)</p> <p>* 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.</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>.....</p> <p>ID number</p> <p>First community served</p> <p>Accounting period</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.