

**Sheinberg, Samuel I.**

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**From:** HSRHelp  
**Sent:** Monday, August 15, 2022 4:50 PM  
**To:** Walsh, Kathryn E.; Berg, Karen E.; Musick, Vesselina; Shaffer, Kristin; Sheinberg, Samuel I.; Six, Anne; Whitehead, Nora  
**Subject:** FW: HSR filing question - post-recent year acquisition

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**From:** Fetterman, Michelle <mfetterman@ftc.gov>  
**Sent:** Monday, August 15, 2022 4:49:43 PM (UTC-05:00) Eastern Time (US & Canada)  
**To:** [REDACTED]  
**Cc:** [REDACTED]  
**Subject:** RE: HSR filing question - post-recent year acquisition

Yes. The additional revenues and NAICS codes should be listed in Item 5(a), and you should produce the stand-alone 2021 financial statements for the company acquired in 2022.

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**From:** [REDACTED]  
**Sent:** Monday, August 15, 2022 9:31:27 AM (UTC-05:00) Eastern Time (US & Canada)  
**To:** HSRHelp <HSRHelp@ftc.gov>  
**Cc:** [REDACTED]  
**Subject:** HSR filing question - post-recent year acquisition

Good morning,  
We are currently assisting our client, the acquired person in a transaction (the "Company"), with its HSR filing. The Company will be including its 2021 consolidated audited financial statements for purposes of Item 4(b) and will be listing its 2021 revenues for purposes of Item 5(a) as part of the filing. However, in 2022, the Company acquired another company, which became its wholly owned subsidiary. In accordance with [Informal Interpretation 1910002](#), we understand that the Company must report most-recent year revenue for all entities it controls at the time of filing (regardless of whether the Company controlled such entities during the period of the most-recent-year financial statements). Should these additional revenues and applicable NAICS codes be listed in Item 5(a) or in an endnote, and should stand-alone 2021 financial statements for the company acquired in 2022 be provided for Item 4(b)?  
Thank you for your guidance,

[REDACTED]

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