

Johnson, Janice C.

From: Verne, B. Michael
Sent: Monday, July 14, 2014 11:48 AM
To: Johnson, Janice C.; 1093DL
Subject: RE: Two Filings or One?

The can do one form with the acquired entity filing on behalf of both UPEs in Items 1(e) and 1(f). Only the financials for the acquired entity need to be submitted in response to Item 4.

From: Johnson, Janice C.
Sent: Monday, July 14, 2014 11:35 AM
To: 1093DL
Subject: Two Filings or One?

Figuring this out for two As is easy, but complicated when you have two acquired persons.

A is acquiring D, which is controlled 50/50 by B and C. B and C are not brothers/sisters, and they own more than just what is being acquired. I know that A pays one fee and this is one deal, but are two filing forms required on the acquired side?

Someone asked me that question. I told him that two forms would be required because their Item 4 would be different.

On the other hand, what if B and C only owned D, could they file one form?