

**Sheinberg, Samuel I.**

**From:** HSRHelp  
**Sent:** Wednesday, August 10, 2022 7:25 PM  
**To:** Walsh, Kathryn E.; Beres, Michael; Shaffer, Kristin; Sheinberg, Samuel I.; Fetterman, Michlene  
**Subject:** FW: UPE of an Estate

---

**From:** Whitehead, Nora <nwhitehead@ftc.gov>  
**Sent:** Wednesday, August 10, 2022 2:24 PM  
**To:** [REDACTED]  
**Cc:** HSRHelp <HSRHelp@ftc.gov>  
**Subject:** RE: UPE of an Estate

Confirmed.

---

**From:** HSRHelp <HSRHelp@ftc.gov>  
**Sent:** Wednesday, August 10, 2022 7:27 PM  
**To:** Walsh, Kathryn E. <kwalsn@ftc.gov>; Beres, Michael <beresm@ftc.gov>; Shaffer, Kristin <kshaffer@ftc.gov>; Sheinberg, Samuel I. <sheinbergs@ftc.gov>; Fetterman, Michlene <mfetterma@ftc.gov>; Whitehead, Nora <nwhitehead@ftc.gov>  
**Subject:** FW: UPE of an Estate

---

**From:** [REDACTED]  
**Sent:** Wednesday, August 10, 2022 2:26 PM  
**To:** [REDACTED]  
**Subject:** UPE of an Estate

All,  
It is our understanding that the estate or a decedent's executors of the estate is the UPE of the estate. Please see Notice of Proposed Rulemaking, *Final Rule* (2016 Edition). Please confirm that our understanding is correct.  
Thank you.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]