



CERTIFICATE OF DIVESTITURE

CERTIFICATE NO: OGE-2021-193

DATE OF ISSUANCE: September 30, 2021

ELIGIBLE PERSON: Jose Fernandez, Department of State

[The divestiture property is identified in the attachment to this Certificate.]

[Please note: Upon the sale of this property, only the capital gain realized under Federal tax law is eligible for deferral under section 1043. This Certificate of Divestiture does not apply to ordinary compensation income.]

This Certificate of Divestiture is issued in accordance with section 1043 of the Internal Revenue Code and 5 C.F.R. § 2634.1002 with respect to the specific property described in the attachment. I hereby determine that the divestiture of the described property is reasonably necessary to comply with 18 U.S.C. § 208, or other applicable Federal conflict of interest statutes, regulations, rules, or executive orders.

Section 1043 of the Internal Revenue Code and the rules of 5 C.F.R. part 2634, subpart J provide for nonrecognition of gain in the case of sales to comply with conflict of interest requirements. The substantive and procedural rules relating to the tax aspects of such sales and rollovers pursuant to the statutory scheme are subject to the jurisdiction of the Internal Revenue Service. Eligible persons should seek the advice of their personal tax advisors for guidance as to the tax aspects of divestiture transactions and whether proposed acquisitions meet the requirements for permitted property. Internal Revenue Service regulations and other guidance should also be consulted as to these matters. Eligible persons must follow Internal Revenue Service requirements for reporting dispositions of property and making an election not to recognize gain under section 1043 (IRS Form 8824).

A Certificate of Divestiture may only be used if the person identified above is an “eligible person” at the time of divestiture. The rules of 5 C.F.R. part 2634, subpart J relate to the issuance of Certificates of Divestiture and the permitted property into which reinvestment must be made during the 60-day period beginning on the date of such a sale in order for nonrecognition to be permitted. Such reinvestments are called rollovers, and are limited to obligations of the United States and diversified investment funds as defined in 5 C.F.R. § 2634.1003.

**DAVID
APOL**

David J. Apol
General Counsel

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DAVID APOL
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Attachment



ATTACHMENT

CERTIFICATE NO: OGE-2021-193

ELIGIBLE PERSON: Jose Fernandez, Department of State

Quantity	Asset
14 shares	Abbvie Inc. (ABBV)
11 shares	Amerisourcebergen Corp. (ABC)
52 shares	Apple Inc. (AAPL)
20 shares	Applied Materials Inc. (AMAT)
129 shares	Bayer AG (BAYRY)
34 shares	BHP Group (BHP)
243 shares	BK of America Corp. (BAC)
221 shares	Boeing Co. (BA)
109 shares	Bristol-Myers Squibb Co. (BMY)
12 shares	Cigna Corp. (CI)
51 shares	Cisco Systems, Inc. (CSCO)
294 shares	Coca-Cola Co. (KO)
216 shares	Comcast Corp. (CMCSA)
66 shares	CVS Health Corp. (CVS)
25 shares	Diageo plc (DEO)
17 shares	Discover Financial Services (DFS)
34 shares	Duke Energy Corp. (DUK)
186 shares	Equinor ASA (EQNR)
211 shares	Exxon Mobil Corp. (XOM)
950 shares	Financial Select Sector SPDR Fund (XLF)
13 shares	General Dynamics Corp. (GD)
91 shares	General Electric (GE)
52 shares	Glaxosmithkline (GSK)
29 shares	Hess Corp. (HES)
228 shares	Intel Corp. (INTC)
96 shares	International Business Machines Corp. (IBM)
227 shares	Johnson & Johnson (JNJ)
54 shares	JPMorgan Chase & Co. (JPM)
20 shares	Lowe's Companies Inc. (LOW)
9 shares	McKesson Corp. (MCK)
62 shares	Microsoft Corp. (MSFT)
39 shares	Morgan Stanley (MS)
32 shares	Motorola Solutions, Inc. (MSI)
8 shares	Nestle ADR (NSRGY)
34 shares	Northern Trust Corp. (NTRS)
24 shares	Philipps 66 (PSX)
28 shares	PNC Financial Services Group (PNC)
54 shares	PPL Corp. (PPL)
346 shares	Procter and Gamble (PG)
42 shares	Qualcomm Inc. (QCOM)
67 shares	Regions Financial Corp. (RF)
224 shares	Royal Dutch Shell (RDSB)
47 shares	Sanofi SA (SNY)
19 shares	SAP (SAP)



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DATE OF ISSUANCE: September 30, 2021

ELIGIBLE PERSON: Andrea Gabor [spouse of Jose Fernandez], Department of State

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**DAVID
APOL**

David J. Apol
General Counsel

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