



**CERTIFICATE OF DIVESTITURE**

**CERTIFICATE NO:**

**DATE OF ISSUANCE:**

**ELIGIBLE PERSON:**

**[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 J. Apol  
General Counsel

Attachment



**ATTACHMENT****CERTIFICATE NO.: OGE-2021-054****Eligible Person: Cecilia Rouse****Council of Economic Advisers**

<b>Description of the Property</b> (include the name of the property being divested (e.g. name of stock)	<b>Quantity or Percentage Owned</b> (quantity may be represented by the number of shares of stock, units owned, or percentage of the partnership owned)
3M Co.	30 shares
Alphabet, Inc.	4 shares
Amazon, Inc.	5 shares
Apple, Inc.	160 shares
APTIV PLC	110 shares
Berkshire Hathaway, Inc.	30 shares
Blackrock, Inc.	15 shares
Bristol-Myers Squibb	150 shares
Cicso Systems, Inc.	150 shares
Comcast Corp.	200 shares
Cummins, Inc.	65 shares
Edison International	175 shares
Eversource Energy	125 shares
First Trust Cloud Computing ETF	100 shares
Intel Corp.	250 shares
iShares US Home Construction ETF	175 shares
Johnson & Johnson	80 shares
JP Morgan Chase & Co	30 shares
McDonalds Corp.	50 shares
Merck & Co., Inc.	127 shares
Microsoft Corp.	250 shares
Novo-Nordisk A S	170 shares
PepsiCo, Inc.	35 shares
Pfizer, Inc.	180 shares
Proctor & Gamble Co.	100 shares
Rathion Co.	80 shares
The Home Depot, Inc.	55 shares
The PNC Financial Services Group, Inc	95 shares
U.S. Bancorp	100 shares
United Parcel Service, Inc.	100 shares
UnitedHealth Group, Inc.	40 shares
Verizon Communications, Inc.	75 shares
Viatrix	22 shares
Visa, Inc.	65 shares
Vodafone Group	40 shares
Walmart, Inc.	125 shares
Zimmer Biomet	35,000 shares