



**CERTIFICATE OF DIVESTITURE**

**CERTIFICATE NO:** OGE-2021-167

**DATE OF ISSUANCE:** August 25, 2021

**ELIGIBLE PERSON:** Meena Seshamani [trustee of the Meena Seshamani Revocable Trust], Department of Health and Human Services

**[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-2021-167

ELIGIBLE PERSON: Meena Seshamani [trustee of the Meena Seshamani Revocable Trust],  
Department of Health and Human Services

Quantity	Asset
16 shares	Accenture
17 shares	ADP, Inc.
9 shares	American Water Works Co.
21 shares	Ametek
21 shares	Amgen
27 shares	Analog Devices Inc.
16 shares	Booz Allen Hamilton
17 shares	Bright Horizons
36 shares	Chubb Ltd.
141 shares	Cisco Systems
120 shares	Coca Cola
131 shares	Comcast
22 shares	Darden Restaurants
25 shares	Diageo
14 shares	Eastman Chemical
12 shares	Entegris
8 shares	EPAM Systems
21 shares	FMC Corp.
12 shares	Fortinet
32 shares	Fortive
33 shares	Ingersoll-Rand
87 shares	Intel
66 shares	iShares US Medical Devices ETF
10 shares	Jazz Pharmaceuticals
48 shares	Johnson & Johnson
8 shares	Laboratory Corp. of America
19 shares	Linde Plc
11 shares	Lockheed Martin
13 shares	Logitech
31 shares	Marsh & McLennan
5 shares	Masimo Corp.
24 shares	McDonalds
54 shares	Medtronic
21 shares	Mercury Systems
54 shares	Microsoft
44 shares	Novartis
6 shares	Palo Alto Networks Inc
34 shares	Procter & Gamble
53 shares	Raytheon Technologies
16 shares	Rockwell Automation
7 shares	Teleflex
28 shares	Texas Instruments



**CERTIFICATE OF DIVESTITURE**

**CERTIFICATE NO:** OGE-2021-168

**DATE OF ISSUANCE:** August 25, 2021

**ELIGIBLE PERSON:** Meena Seshamani [trustee of Arjun S. Mullaney Irrevocable Trust]  
[Arjun S. Mullaney is the dependent child of Meena Seshamani],  
Department of Health and Human Services

**[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.]**

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**DAVID  
APOL**

David J. Apol  
General Counsel

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DAVID APOL  
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Attachment







**CERTIFICATE OF DIVESTITURE**

**CERTIFICATE NO:** OGE-2021-169

**DATE OF ISSUANCE:** August 25, 2021

**ELIGIBLE PERSON:** Meena Seshamani [trustee of the Ambika S. Mullaney Irrevocable Trust][Ambika S. Mullaney is the dependent child of Meena Seshamani], Department of Health and Human Services

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

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**DAVID  
APOL**

David J. Apol  
General Counsel

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DAVID APOL  
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CERTIFICATE OF DIVESTITURE

**CERTIFICATE NO:** OGE-2021-170

**DATE OF ISSUANCE:** August 25, 2021

**ELIGIBLE PERSON:** Meena Seshamani [custodian for the Arjun Mullaney UTMA account][Arjun Mullaney is the dependent child of Meena Seshamani] Department of Health and Human Services

**[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.]**

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**DAVID  
APOL**

David J. Apol  
General Counsel

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DAVID APOL  
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