CERTIFICATE OF DIVESTITURE

CERTIFICATE NO: OGE-2021-142

DATE OF ISSUANCE: July 14, 2021

ELIGIBLE PERSON: Stephen Raab, 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

Digitally signed by DAVID APOL
Date: 2021.07.14 16:23:03 -04'00'

David J. Apol
General Counsel

Attachment

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ATTACHMENT

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ELIGIBLE PERSON: Stephen Raab, Department of Health and Human Services

Quantity	Asset
21 shares	Abbvie Inc.
102 shares	Aflac Inc.
4 shares	Alphabet Inc. (Class A)
4 shares	Alphabet Inc. (Class B)
7 shares	Amazon.com Inc.
168 shares	Apple Inc.
42 shares	Bristol Myers Squibb
90 shares	Centene Corp.
21 shares	Chubb Ltd
90 shares	Comcast Corp.
21 shares	Dell Technologies
20 shares	Cigna Corp.
143 shares	Intel Corp.
23 shares	Johnson & Johnson
40 shares	Merck & Co. Inc.
111 shares	Microsoft Corp.
88 shares	Oracle Corp.
65 shares	Pfizer Inc.
30 shares	Unitedhealth Group
31 shares	VMWare Inc.
39 shares	Vertex Pharmaceuticals
8 shares	Viatris Inc.
34 shares	Walmart Inc.