



CERTIFICATE OF DIVESTITURE

CERTIFICATE NO: OGE-2022-016

DATE OF ISSUANCE: January 13, 2022

ELIGIBLE PERSON: Hampton Dellinger and Jolynn Dellinger [spouse of Hampton Dellinger], Department of Justice

**[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  
Date: 2022.01.13 16:37:24  
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Attachment







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**DATE OF ISSUANCE:**

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David J. Apol  
General Counsel

Attachment



**ATTACHMENT****CERTIFICATE NO: OGE-2022-017****ELIGIBLE PERSON: Jolynn Dellinger [spouse of Hampton Dellinger], Department of Justice**

<b>Stock</b>	<b>Quantity of Shares Owned</b>
Abbott Laboratories (ABT)	300
AbbVie, Inc. (ABBV)	300
Adidas	100
Aluminum Corp of China Ltd ADR (ACH)	400
Amgen Inc. (AMGN)	200
Apple	1,120
AT&T	500
Baker Hughes Co (BKR)	250
BNY Mellon	600
Cisco Systems, Inc. (CSCO)	700
Corning	1,000
Corteva, Inc. (CTVA)	85
CVS Health Corp. (CVS)	417
Devon Energy Corp. (DVN)	600
Dow Inc. (DOW)	85
DuPont de Nemours, Inc. (DD)	85
General Electric Company	62
Huntsman Corp. (HUN)	400
Kinder Morgan, Inc. (KMI)	625
New News Corporation (NWSA)	187
Oracle Corp. (ORCL)	1,500
QUALCOMM, Inc. (QCOM)	500
Realty Income Corporation (O)	250
Target Corporation (tgt)	200
The Charles Schwab Corporation (SCHW)	1,400
The Home Depot, Inc. (HD)	340
Welltower	225
Xcel Energy, Inc. (XEL)	1,100