# GOVERNMENT ETHICS

#### **CERTIFICATE OF DIVESTITURE**

CERTIFICATE NO: OGE-2021-241

DATE OF ISSUANCE: December 22, 2021

ELIGIBLE PERSON: Sima Ladjevardian, 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 Digitally signed by DAVID APOL
Date: 2021.12.22 15:37:48

-05'00'

Attachment

### **ATTACHMENT**

CERTIFICATE NO: OGE-2021-241

ELIGIBLE PERSON: Sima Ladjevardian, Department of Health and Human Services

Quantity	Asset
650 shares	Moderna
300 shares	JP Morgan (Morgan Health)
380 shares	Apple
1,500 shares	Intel
500 shares	Walt Disney Co.
360 shares	Facebook
1,500 shares	Kraft Heinz
2,060 shares	Verizon Communications
2,000 shares	Palantir

### UNITED STATES OFFICE OF **GOVERNMENT ETHICS**

#### **CERTIFICATE OF DIVESTITURE**

**CERTIFICATE NO:** OGE-2021-242

DATE OF ISSUANCE: December 22, 2021

**ELIGIBLE PERSON:** Sima Ladjevardian and Masoud Ladjevardian [spouse of Sima

Ladjevardian], Department of Health and Human Services

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> DAVID **APOL**

David J. Apol

Digitally signed by DAVID APOL Date: 2021.12.22 15:38:25 -05'00'

General Counsel

Attachment

#### **ATTACHMENT**

CERTIFICATE NO: OGE-2021-242

ELIGIBLE PERSON: Sima Ladjevardian and Masoud Ladjevardian [spouse of Sima Ladjevardian], Department of Health and Human Services

Quantity	Asset
300 shares	Moderna
300 shares	Apple
3,640 shares	Verizon Communications
300 shares	Walt Disney Co.
410 shares	Facebook
800 shares	Kraft Heinz
	<del> </del>

# GOVERNMENT ETHICS

#### **CERTIFICATE OF DIVESTITURE**

**CERTIFICATE NO:** OGE-2021-243

DATE OF ISSUANCE: December 22, 2021

ELIGIBLE PERSON: Masoud Ladjevardian [spouse of Sima Ladjevardian], 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 Digitally signed by DAVID APOL
Date: 2021.12.22 15:38:53

-05'00'

Attachment

#### **ATTACHMENT**

CERTIFICATE NO: OGE-2021-243

ELIGIBLE PERSON: Masoud Ladjevardian [spouse of Sima Ladjevardian], Department of Health and Human Services

#### Quantity Asset

Quantity	Asset
1,400 shares	Moderna
20 Put options	Moderna (options)
14 Call options	Moderna (options)
4,325 shares	General Electric
400 Put options	General Electric (options)
210 Call options	General Electric (options)
7 shares	Teladoc Health
22 Call options	Teladoc Health (options)
500 shares	Apple
20 Put options	Apple (options)
13 Call options	Apple (options)
35 Call options	IBM (options)
20 Put options	Nvidia (options)
200 Put options	Nokia (options)
10 Call options	Walt Disney (options)
10 Put options	Walt Disney (options)
1,500 shares	Facebook
25 Put options	Facebook (options)
7 Call options	Facebook (options)
2,000 shares	AIG
20 Call options	AIG (options)
2,000 shares	Palantir Technologies
20 Call options	Palantir Technologies (options)
3,000 shares	Kraft Heinz
20 Call options	Kraft Heinz (options)
20 Put options	Boeing (options)