



CERTIFICATE OF DIVESTITURE

CERTIFICATE NO: OGE-2021-148

DATE OF ISSUANCE: August 12, 2021

ELIGIBLE PERSON: Cody Pomeranz, 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
Date: 2021.08.12 16:22:54
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Attachment



ATTACHMENT
CERTIFICATE NO: OGE-2021-148

Stock	Shares in Brokerage Accounts
3M Co. (MMM)	8
Amgen, Inc. (AMGN)	7
Anthem, Inc. (ANTM)	3
Apple, Inc. (AAPL)	13
Automatic Data Processing, Inc. (ADP)	6
Cincinnati Financial Corp. (CINF)	53.4675
Cisco Systems, Inc. (CSCO)	30
Consolidated Edison, Inc. (ED)	141.7836
CVS Health Corp. (CVS)	23
DocuSign, Inc. (DOCU)	3
Eli Lilly & Co. (LLY)	10
Facebook, Inc. (FB)	7
General Electric Co. (GE)	17.6373
Johnson & Johnson (JNJ)	11
Knight-Swift Transportation Holdings, Inc. (KNX)	29
Lockheed Martin Corp. (LMT)	5
Logitech International SA (LOGI)	15
McDonald's Corp. (MCD)	8
Medtronic Plc (MDT)	11
Merck & Co., Inc. (MRK)	22
Microsoft Corp. (MSFT)	9
Northrop Grumman Corp. (NOC)	3
PepsiCo, Inc. (PEP)	8
Pfizer, Inc. (PFE)	40
Procter & Gamble Co. (PG)	10
Qorvo, Inc. (QRVO)	7
Raytheon Technologies Corp. (RTX)	20
Workday, Inc. (WDAY)	5



CERTIFICATE OF DIVESTITURE

CERTIFICATE NO: OGE-2021-149

DATE OF ISSUANCE: August 12, 2021

ELIGIBLE PERSON: Stephen J. Pomeranz and Penelope K. Pomeranz [co-trustees of The Cody O. Pomeranz 2016 Legacy Trust], 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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Attachment



ATTACHMENT
 CERTIFICATE NO: OGE-2021-149

Bond	Par Value
General Motors Co. (GM) bond	\$10,000.00

Stock	Shares in Trust
3M Co. (MMM)	46
Air Products and Chemicals, Inc. (APD)	78
Amazon.com, Inc. (AMZN)	7
Amgen, Inc. (AMGN)	112
Apple, Inc. (AAPL)	476
Automatic Data Processing, Inc. (ADP)	85
Cisco Systems, Inc. (CSCO)	545
CVS Health Corp. (CVS)	351
Exxon Mobil Corp. (XOM)	79
Honeywell International, Inc. (HON)	67
Illinois Tool Works, Inc. (ITW)	72
Intel Corp. (INTC)	336
Johnson & Johnson (JNJ)	200
Lockheed Martin Corp. (LMT)	77
McDonald's Corp. (MCD)	142
Medtronic Plc (MDT)	150
Microsoft Corp. (MSFT)	256
Northrop Grumman Corp. (NOC)	80
PepsiCo, Inc. (PEP)	201
Pfizer, Inc. (PFE)	480
Procter & Gamble Co. (PG)	213
Raytheon Technologies Corp. (RTX)	378
Texas Instruments Inc. (TXN)	124
The Coca-Cola Co. (KO)	460
Unilever (UL)	395
Union Pacific Corp. (UNP)	69
Verizon Communications, Inc. (VZ)	100
Walmart, Inc. (WMT)	127