



CERTIFICATE OF DIVESTITURE

Certificate No. OGE-2017-088

ELIGIBLE PERSON: Laura C. Welborn
[spouse of Stephen Pinkos]
Office of the Vice President

DATE OF ISSUANCE: JUN 30 2017

DIVESTITURE PROPERTY:

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

This Certificate of Divestiture is issued in accordance with section 1043 of the Internal Revenue Code of 1986 and 5 C.F.R. § 2634.1002 with respect to the specific property described above. 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.

Note that section 1043 of the Internal Revenue Code and the rules of subpart J of 5 C.F.R. Part 2634 provide for nonrecognition of gain in the case of sales to comply with conflict of interest requirements. The rules of Subpart J relate to the issuance of Certificates of Divestiture and the permitted property into which a 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. 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 be consulted as to these matters. Internal Revenue Service requirements for reporting dispositions of property and making an election not to recognize gain under section 1043 (IRS Form 8824) must be followed by eligible persons wishing to make such an election.


David J. Apol
General Counsel

cc: DAEO, Office of the Vice President



Attachment
OGE-2017-088

150 shares, CDW Corp.
5 shares, Alphabet Inc. C
100 shares, CVS Health Corp.
200 shares, Intel Corp.
50 shares, Ameriprise Financial Inc.
250 shares, Cisco Systems Inc.
75 shares, The PNC Financial Services Group, Inc.
50 shares, Mastercard Inc A
75 shares, Ebix Inc.
150 shares, Fifth Third Bancorp
450 shares, Alerian MLP ETF
125 shares, LKQ Corp.
50 shares, Delphi Automotive PLC
50 shares, Celgene Corp.
50 shares, LyondellBasell Industries NV
100 shares, General Electric Co.
50 shares, Gilead Sciences Inc.