

EXHIBIT K

Bluestem Brands, Inc Credit Compliance Policy

Section 11.1

OFAC Policy

I. PURPOSE

The Office of Foreign Assets Control (OFAC) of the Department of the Treasury administers and oversees a series of laws that impose economic sanctions against hostile targets to further U.S. foreign policy and national security objectives. OFAC is responsible for promulgating, developing, and administering the sanctions for the Treasury under eight federal statutes. All of the financial institution regulatory agencies cooperate in ensuring financial institution compliance with the OFAC regulations. The OFAC laws and regulations promote national and international security by requiring asset freezing of oppressive governments, international terrorists, narcotic traffickers, and other specially designated persons.

The purpose of this policy is to ensure compliance with the OFAC regulations by identifying individuals who are on the OFAC Specially Designated Nationals (SDN) and Blocked Persons list so that we and our partner banks do not engage in business or facilitate any credit card account transactions with them.

II. OBJECTIVES

The objectives of this policy are to:

1. Identify by comparison to the OFAC SDN and Blocked Persons list a "true match" of any individual who:
 - a. applies for a new credit card account issued by our partner banks; or
 - b. is a current customer with a credit card account issued by one of our partner banks and serviced by Bluestem Brands, Inc ("Bluestem")
2. To verify that a true match exists in the event of a possible match.
3. If a true match exists, decline the credit card applicant, or if account has already been approved, block and close the account.
4. Report any true matches to our partner bank to be reported to the OFAC.

III. MATCHING PROCESS

New Credit Card Applications

All individuals applying for a new credit card account issued by our partner banks must be compared to the OFAC SDN for any true matches before application approval. This comparison process is completed through the Equifax product, OFAC Alert. OFAC Alert compares individual

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Bank Secrecy Act/Anti- Money Laundering Examination Manual Federal Financial Institutions Examinati,2015-05-20 NO FURTHER DISCOUNT ON THIS ITEM OVERSTOCK SALE Significantly reduced list price while supplies last This manual provides guidance to examiners for carrying out Bank Secrecy Act Anti Money Laundering and Office of Foreign Assets Control OFAC examinations An effective Bank Secrecy Act Anti Money Laundering compliance program requires sound risk management This manual also provides guidance on identifying and controlling risks associated with money laundering and terrorist financing Al Qaeda The Many Faces of an Islamist Extremist Threat Report June 2006 can be found here <https://bookstore.gpo.gov/products/sku/052-070-07483-3> Operationalizing Counter Threat Finance Strategies can be found at this link <http://bookstore.gpo.gov/products/sku/008-000-01131-1> Economic Security Neglected Dimension of National Security can be found at this link <http://bookstore.gpo.gov/products/sku/008-020-01617-9> also available as an ebook at this link <http://bookstore.gpo.gov/products/sku/999-000-44440-9> Armed Groups Studies in National Security Counterterrorism and Counterinsurgency can be found at this link <http://bookstore.gpo.gov/products/sku/008-020-01573-3> CONTROLLED ITEMS REQUIRE SPECIAL ORDERING PROCEDURES Please see links to the US Government Online Bookstore to find out how to order Controlled items Trade Based Money Laundering Reference Guide English Language Edition Package of 5 Controlled Item is available here <https://bookstore.gpo.gov/products/sku/008-001-00225-4> Trade Based Money Laundering Reference Guide Spanish Language Edition package of 5 Controlled Item can be found here <https://bookstore.gpo.gov/products/sku/008-001-00226-2> Corporate Counsel's Guide to Economic Sanctions and Embargoes ,1996 Profit Magic Myril Shaw,2025-11-10 Profit Magic helps you add and protect an additional six figures on your bottom line profit Recreational luxury dealers and their employees often very often and way too often leave six figures of profit on the table Beyond that they risk much more in fines and penalties for behaviors that they could easily correct and easily document the correction Profit Magic is all about adding six figures or more of F I profit to the bottom line by doing the right things with buyers as they come in and move through the process and not just settling for minimal profits Beyond that Profit Magic helps dealers ensure that they are not risking potentially substantial fines legal fees or even jail time through compliance failures and the FTC and CFPB are on the hunt Nominations of Claude Allen, Thomas Scully, Piyush Jindal, Linnet F. Deily, Peter Allgeier, Peter R. Fisher, and James Gurule United States. Congress. Senate. Committee on Finance,2001 **Federal Register** ,2003

Homeland Security Joe D. Whitley,Lynne K. Zusman,2009 To be well informed on Homeland Security law this book is a must read The Honorable Tom Ridge Chair of Ridge Global Former Secretary of the U S Department of Homeland Security and Former Governor of Pennsylvania The New Justice Department Guidelines for Corporate Prosecutions ,2007 **The New Era of Regulatory Enforcement: A Comprehensive Guide for Raising the Bar to Manage Risk** Richard H. Girgenti,Timothy P. Hedley,2016-05-20 Essential guidance for understanding and navigating the current enforcement

environment The New Era of Regulatory Enforcement should be required reading for all corporate executives and others responsible for meeting the challenges in this new era Lanny A Breuer Vice Chair Covington Burling LLP and former Assistant Attorney General for the Criminal Division at the U S Department of Justice A brilliant tour de force Hedley and Girgenti offer readers insight into the dramatic changes in regulatory enforcement as well as the tools they need to manage this brave new world It is an invaluable resource for executives advisors and scholars The framework offered is compelling and actionable Batia Mishan Wiesenfeld Ph D Andre J L Koo Professor of Management and Chair of the Department of Management and Organizations Leonard N Stern School of Business New York University Corporate managers face a daunting task complying with the tectonic changes in the regulatory landscape over the past few years This book provides a detailed road map for how to operate within the letter and spirit of the law **Workplace Violence** Kim Kerr,2010-05-21

Workplace violence in all its forms is becoming more prevalent and pervasive every year Workplace Violence Planning for Prevention and Response gives a comprehensive account of the problem using a multi faceted approach to the issues surrounding workplace violence incidents addressing how the topic affects victims witnesses the workforce family members and management A series of chapters helps organizations to form action and response plans to manage incidents both large and small The focus also includes organizations that are forced to address violent individuals in settings where law enforcement may not be immediately available Kerr speaks first hand about complex issues like corporate liability for violent or threatening acts committed by employees as well as issues of privacy and he includes chapters written by experts on legal issues cyberthreats and anger in the workplace This book belongs on the desk of every security manager and HR professional and offers solid advice to all managers regardless of the size of their organization Details the problem from all angles to help the reader design a comprehensive strategy for all constituent groups Provides proven detailed support for creating policies and procedures awareness and response training Discusses real life case studies to help readers understand how to apply strategies discussed in the book **Official Export Guide** North American Publishing Company,1994 **Community Banker** ,2006-07

The Master Guide to Controllers' Best Practices Elaine Stattler, Joyce Anne Grabel,2020-06-10 The essential guide for today's savvy controllers Today's controllers are in leadership roles that put them in the unique position to see across all aspects of the operations they support The Master Guide to Controllers Best Practices Second Edition has been revised and updated to provide controllers with the information they need to successfully monitor their organizations internal control environments and offer direction and consultation on internal control issues In addition the authors include guidance to help controllers carry out their responsibilities to ensure that all financial accounts are reviewed for reasonableness and are reconciled to supporting transactions as well as performing asset verification Comprehensive in scope the book contains the best practices for controllers and Reveals how to set the right tone within an organization and foster an ethical climate Includes information on risk management internal controls and fraud prevention Highlights the IT security controls with the

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Consultants & Consulting Organizations Directory Cengage Gale,2009-05-12 **Guide to Export Controls** Philip L. Ray, Eric L. Hirschhorn, 1986 [The Economist](#) ,2005-01 **BNA's Banking Report** ,2005 **Corporate Counsel's Guide to Export Controls** William A. Hancock, 1993 **Fundamentals of Broker-dealer Regulation....** ,2010 ***Money Laundering, Financing Terrorism and Suspicious Activities*** Benton E. Gup, 2007 Money laundering is a global problem It involves hundreds of billions of dollars and it is proof that crime pays According to the United Nations Office on Drugs and Crime money laundering can erode a nation s economy and it can adversely affect the global stability of financial markets

After the 9 11 terrorist attacks on the United States the concept of money laundering was expanded to include the financing of terrorism The basic idea behind this book is that if you don t know what you are looking for you are not going to find it By way of illustration few people realise that cigarette smuggling certain charitable organisations internet solicitations as well as investments in legitimate businesses have been used to finance terrorists This book will help you figure out what to look for in terms of money laundering and financing terrorism but it cannot provide all of the answers in an ever changing setting

Corporate Counsel's Guide to Strategic Alliances Alan S. Guterman, 1995

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Table of Contents Ofac Policy And Procedure Guide

1. Understanding the eBook Ofac Policy And Procedure Guide
 - The Rise of Digital Reading Ofac Policy And Procedure Guide
 - Advantages of eBooks Over Traditional Books
2. Identifying Ofac Policy And Procedure Guide
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Ofac Policy And Procedure Guide
 - User-Friendly Interface
4. Exploring eBook Recommendations from Ofac Policy And Procedure Guide
 - Personalized Recommendations
 - Ofac Policy And Procedure Guide User Reviews and Ratings

- Ofac Policy And Procedure Guide and Bestseller Lists
- 5. Accessing Ofac Policy And Procedure Guide Free and Paid eBooks
 - Ofac Policy And Procedure Guide Public Domain eBooks
 - Ofac Policy And Procedure Guide eBook Subscription Services
 - Ofac Policy And Procedure Guide Budget-Friendly Options
- 6. Navigating Ofac Policy And Procedure Guide eBook Formats
 - ePUB, PDF, MOBI, and More
 - Ofac Policy And Procedure Guide Compatibility with Devices
 - Ofac Policy And Procedure Guide Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Ofac Policy And Procedure Guide
 - Highlighting and Note-Taking Ofac Policy And Procedure Guide
 - Interactive Elements Ofac Policy And Procedure Guide
- 8. Staying Engaged with Ofac Policy And Procedure Guide
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Ofac Policy And Procedure Guide
- 9. Balancing eBooks and Physical Books Ofac Policy And Procedure Guide
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Ofac Policy And Procedure Guide
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Ofac Policy And Procedure Guide
 - Setting Reading Goals Ofac Policy And Procedure Guide
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Ofac Policy And Procedure Guide
 - Fact-Checking eBook Content of Ofac Policy And Procedure Guide
 - Distinguishing Credible Sources

13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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