

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

Ofac Policy And Procedure Guide

Joe D. Whitley, Lynne K. Zusman



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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 Gabel,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 carryout 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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