



Submission of Federal Rules Under the Congressional Review Act

Select recipients of this submission: ☐ President of the Senate ☒ Speaker of the House of Representatives ☐ GAO

Instructions: Submit information about your agency's rule by filling out the information below and on page 2 and sending the completed form to GAO at RulesC@gao.gov. This form may also be used when submitting rules to the Senate and House of Representatives. If applicable, fill out the addendum on page 3 and include it with your submission to RulesC@gao.gov. **Note:** Although agencies are required to submit the addendum information on page 3 to GAO, they are not required to submit that information to Congress.

1. Name of Department or Agency
Pension Benefit Guaranty Corporation

2. Subdivision or Office

3. Rule Title

Allocation of Assets in Single-Employer Plans; Interest Assumptions for Valuing Benefits

4. Please indicate whether a concise summary of the rule is included in the rule or as a separate attachment
☒ In the Rule ☐ Separate Attachment

5. Regulation Identifier Number (RIN) or Other Unique Identifier (if applicable):

6. Indicate whether this rule is one of the following: ☐ Draft Rule ☒ Final Rule ☐ Draft Guideline ☐ Final Guideline
☐ Other (specify)

7. Identify the statutory authorization for this rule by citing the relevant section(s) and title(s) of the United States Code or relevant Public Law(s):

29 U.S.C. 1301(a), 1302(b)(3), 1341, 1344, 1362.

8. CRA defines major rule as "any rule that the Administrator of the Office of Information and Regulatory Affairs of the Office of Management and Budget finds has resulted in or is likely to result in—(A) an annual effect on the economy of \$100,000,000 or more; (B) a major increase in costs or prices for consumers, individual industries, Federal, State, or local government agencies, or geographic regions; or (C) significant adverse effects on competition, employment, investment, productivity, innovation, or on the ability of United States-based enterprises to compete with foreign-based enterprises in domestic and export markets," 5 U.S.C. § 804(2). Please indicate whether this rule is major or non-major.

☐ Major* ☒ Non-Major

* If this rule is a major rule, please provide documentary evidence indicating when the rule was received by the House and Senate. For example, an agency may submit a citation to the *Congressional Record* page that discusses receipt of the rule, or, if receipt of the rule has not yet been discussed in the *Congressional Record*, signed delivery receipts from the House and Senate.

9. Please identify the effective date of the rule and, if this rule is a major rule, whether the stated effective date of the rule complies with 5 U.S.C. § 801(a)(3)(A) or whether an exception in 5 U.S.C. § 808 applies.

January 31, 2026

Submitted by: _____

Name: Joseph Krettek

Title: Assistant General Counsel

For Congressional Use Only:

Date Received: _____

Committee of Jurisdiction: _____

	For all rules:			For major rules only: Citation to Discussion of Statute/E.O. in Rule
	Yes	No	N/A	
A. With respect to this rule, did your agency prepare an analysis of costs and benefits?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
B. With respect to this rule, at the final rulemaking stage, did your agency:				
a. Certify that the rule would not have a significant economic impact on a substantial number of small entities under 5 U.S.C. § 605(b)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
b. Prepare a final Regulatory Flexibility Analysis under 5 U.S.C. § 604(a)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
C. With respect to this rule, did your agency prepare a written statement under § 202 of the Unfunded Mandates Reform Act of 1995?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
D. With respect to this rule, did your agency solicit public comments and address public comments in the final rule?				
a. If yes, please provide the Federal Register citation of the proposed rule(s) below or a copy of the proposed rule(s):	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
E. Does this rule contain a collection of information requiring OMB approval under the Paperwork Reduction Act of 1995?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
F. Did you discuss any of the following in the preamble to the rule:				
a. E.O. 12866, Regulatory Planning and Review	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. E.O. 13132, Federalism	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
c. Other statutes or executive orders discussed in the preamble concerning the rulemaking process (please specify) and, for major rules only, include citations to the discussions in the rule:	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	



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Allocation of Assets in Single-Employer Plans; Interest Assumptions for Valuing Benefits

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January 31, 2026

Submitted by:

Name: Joseph Krettek

Title: Assistant General Counsel

For Congressional Use Only:

Date Received: _____

Committee of Jurisdiction:

	For all rules:			For major rules only:
	Yes	No	N/A	Citation to Discussion of Statute/E.O. in Rule
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<div style="border: 1px solid black; height: 30px; width: 100%;"></div>				
E. Does this rule contain a collection of information requiring OMB approval under the Paperwork Reduction Act of 1995?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
F. Did you discuss any of the following in the preamble to the rule:				
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c. Other statutes or executive orders discussed in the preamble concerning the rulemaking process (please specify) and, for major rules only, include citations to the discussions in the rule:	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

- (1) Cannabimimetic agents 7000
- (i) In this paragraph (g), *cannabimimetic agent* means any substance that is a cannabinoid receptor type 1 (CB1 receptor) agonist as demonstrated by binding studies and functional assays within any of the following structural classes:
- (A) 2-(3-hydroxycyclohexyl)phenol with substitution at the 5-position of the phenolic ring by alkyl or alkenyl, whether or not substituted on the cyclohexyl ring to any extent.
 - (B) 3-(1-naphthoyl)indole or 3-(1-naphthylmethane)indole by substitution at the nitrogen atom of the indole ring, whether or not further substituted on the indole ring to any extent, whether or not substituted on the naphthoyl or naphthyl ring to any extent.
 - (C) 3-(1-naphthoyl)pyrrole by substitution at the nitrogen atom of the pyrrole ring, whether or not further substituted in the pyrrole ring to any extent, whether or not substituted on the naphthoyl ring to any extent.
 - (D) 1-(1-naphthylmethylene)indene by substitution of the 3-position of the indene ring, whether or not further substituted in the indene ring to any extent, whether or not substituted on the naphthyl ring to any extent.
 - (E) 3-phenylacetylindole or 3-benzoylindole by substitution at the nitrogen atom of the indole ring, whether or not further substituted in the indole ring to any extent, whether or not substituted on the phenyl ring to any extent.
- (ii) The definition of cannabimimetic agent in this paragraph (g) includes, but is not limited to, the following substances:
- (A) 5-(1,1-dimethylheptyl)-2-[(1R,3S)-3-hydroxycyclohexyl]-phenol (CP-47,497);
 - (B) 5-(1,1-dimethyloctyl)-2-[(1R,3S)-3-hydroxycyclohexyl]-phenol (cannabicyclohexanol or CP-47,497 C8-homolog);
 - (C) 1-butyl-3-(1-naphthoyl)indole (JWH-073);
 - (D) 1-hexyl-3-(1-naphthoyl)indole (JWH-019);
 - (E) 1-[2-(4-morpholinyl)ethyl]-3-(1-naphthoyl)indole (JWH-200);
 - (F) 1-pentyl-3-(2-methoxyphenylacetyl)indole (JWH-250);
 - (G) 1-pentyl-3-[1-(4-methoxynaphthoyl)]indole (JWH-081);
 - (H) 1-pentyl-3-(4-methyl-1-naphthoyl)indole (JWH-122);
 - (I) 1-pentyl-3-(4-chloro-1-naphthoyl)indole (JWH-398);
 - (J) 1-(5-fluoropentyl)-3-(2-iodobenzoyl)indole (AM694);
 - (K) 1-pentyl-3-[(4-methoxy)-benzoyl]indole (SR-19 and RCS-4);
 - (L) 1-cyclohexylethyl-3-(2-methoxyphenylacetyl)indole (SR-18 and RCS-8);
 - (M) 1-pentyl-3-(2-chlorophenylacetyl)indole (JWH-203);
 - (N) 1-[(1-methylpiperidin-2-yl)methyl]-1*H*-indol-3-yl(naphthalen-1-yl)methanone (AM-1220);
 - (O) 2-iodophenyl(1-[(1-methylpiperidin-2-yl)methyl]-1*H*-indol-3-yl)methanone (AM-2233);
 - (P) 4-ethylnaphthalen-1-yl(1-(5-fluoropentyl)-1*H*-indol-3-yl)methanone (EAM-2201);
 - (Q) 4-methoxynaphthalen-1-yl(2-methyl-1-pentyl-1*H*-indol-3-yl)methanone (JWH-098);
 - (R) 3-[(4-methylnaphthalen-1-yl)methyl]-1-pentyl-1*H*-indole (JWH-184);
 - (S) 4-methylnaphthalen-1-yl(1-(2-morpholinoethyl)-1*H*-indol-3-yl)methanone (JWH-193);
 - (T) 4-ethylnaphthalen-1-yl(1-pentyl-1*H*-indol-3-yl)methanone (JWH-210);
 - (U) 1-(5-fluoropentyl)-1*H*-indol-3-yl(4-methylnaphthalen-1-yl)methanone (MAM-2201);
 - (V) 2-methyl-1-pentyl-1*H*-indol-3-yl(naphthalen-1-yl)methanone (JWH-007);
 - (W) naphthalen-1-yl(1-(pent-4-en-1-yl)-1*H*-indol-3-yl)methanone (JWH-022);
 - (X) 1-hexyl-5-phenyl-1*H*-pyrrol-3-yl(naphthalen-1-yl)methanone (JWH-147);
 - (Y) 2-(3-methoxyphenyl)-1-(1-pentyl-1*H*-indol-3-yl)ethan-1-one (JWH-302);
 - (Z) 5-(2-fluorophenyl)-1-pentyl-1*H*-pyrrol-3-yl(naphthalen-1-yl)methanone (JWH-307);
 - (AA) (4-fluoronaphthalen-1-yl)(1-pentyl-1*H*-indol-3-yl)methanone (JWH-412);
 - (BB) 5-methyl-3-(morpholinomethyl)-2,3-dihydro-[1,4]oxazino[2,3,4-*hi*]indol-6-yl(naphthalen-1-yl)methanone (WIN 55,212-2);
 - (CC) 2-(5-hydroxy-2-(3-hydroxypropyl)cyclohexyl)-5-(2-methyloctan-2-yl)phenol (CP-55,940);
 - (DD) 2-(3-hydroxycyclohexyl)-5-(2-methylheptan-2-yl)phenol (CP-47,497 C6 homolog); and
 - (EE) 2-(3-hydroxycyclohexyl)-5-(2-methyldecan-2-yl)phenol (CP-47,497 C9 homolog).
- (2) [Reserved].

* * * * *

Signing Authority

This document of the Drug Enforcement Administration was signed on January 13, 2026, by Administrator Terrance C. Cole. That document with the original signature and date is maintained by DEA. For administrative purposes only, and in compliance with requirements of the Office of the Federal Register, the undersigned DEA Federal Register Liaison Officer has been authorized to sign and submit the document in electronic format for publication, as an official document of DEA. This administrative process in no way alters the legal effect of this

document upon publication in the Federal Register.

Heather Achbach,

Federal Register Liaison Officer, Drug Enforcement Administration.

[FR Doc. 2026-00907 Filed 1-16-26; 8:45 am]

BILLING CODE 4410-09-P

PENSION BENEFIT GUARANTY CORPORATION

29 CFR Part 4044

Allocation of Assets in Single-Employer Plans; Interest Assumptions for Valuing Benefits

AGENCY: Pension Benefit Guaranty Corporation.

ACTION: Final rule.

SUMMARY: This final rule amends the Pension Benefit Guaranty Corporation's regulation on Allocation of Assets in Single-Employer Plans to prescribe the spreads component of the interest assumption under the asset allocation regulation for plans with valuation dates of January 31, 2026–April 29, 2026. These interest assumptions are used for valuing benefits under terminating single-employer plans and for other purposes.

DATES: Effective January 31, 2026.

FOR FURTHER INFORMATION CONTACT: Jose Singer-Freeman (singer-freeman.jose@pbgc.gov), Attorney, Regulatory Affairs Division, Office of the General Counsel, Pension Benefit Guaranty Corporation, 445 12th Street SW, Washington, DC 20024-2101, 202-229-5432. If you are deaf or hard of hearing, or have a speech

disability, please dial 7-1-1 to access telecommunications relay services.

SUPPLEMENTARY INFORMATION: PBGC's regulation on Allocation of Assets in Single-Employer Plans (29 CFR part 4044) prescribes actuarial assumptions—including an interest assumption—for valuing benefits under terminating single-employer plans covered by title IV of the Employee Retirement Income Security Act of 1974 (ERISA). The interest assumption is also posted on PBGC's website (www.pbgc.gov).

PBGC uses the interest assumption in § 4044.54 to determine the present value of annuities in an involuntary or distress termination of a single-employer plan under the asset allocation regulation. The assumptions in part 4044 of PBGC's regulations are also used in other situations where it is appropriate for liabilities to align with private sector group annuity prices. For example, PBGC's regulations on Notice, Collection, and Redetermination of Withdrawal Liability (29 CFR part 4219) and Duties of Plan Sponsor Following Mass Withdrawal (29 CFR part 4281) provide that these assumptions are used to value liabilities for purposes of determining withdrawn employers' reallocation liability in the event of a mass withdrawal from a multiemployer plan. Multiemployer plans that receive special financial assistance under the regulation on Special Financial Assistance by PBGC (29 CFR part 4262) must, as a condition of receiving special financial assistance, use the interest assumption to determine withdrawal liability for a prescribed period. Additionally, plan sponsors are required to use some, or all of these assumptions for specified purposes (e.g., reporting benefit liabilities in filings required under PBGC's regulation on Annual Financial and Actuarial Information

Reporting (29 CFR part 4010) or determining certain amounts to transfer to PBGC's Missing Participants Program on behalf of a missing participant of a terminating defined benefit plan under PBGC's regulation on Missing Participants (29 CFR part 4050)) and may use them for other purposes (e.g., to ensure that plan spinoffs comply with section 414(l) of the Internal Revenue Code).

Part 4044 of PBGC's regulations provides that the interest assumption for part 4044 purposes is a yield curve (i.e., the "4044 yield curve") that is based on a blend of two publicly available bond yield curves that is adjusted to the extent necessary so that the resulting liabilities align with group annuity prices. The adjustments are referred to as "spreads." PBGC determines and publishes spreads quarterly based on survey data on pricing of private-sector group annuities. PBGC posts the 4044 yield curve on its website at www.pbgc.gov each month shortly after its underlying data become available. In addition, practitioners are able to determine the 4044 yield curve as of the end of any month using the publicly available bond yield curves and the spreads specified in the regulation.

This rule amends the regulation to specify the spreads used to determine the 4044 yield curve as of the last days of January, February, and March of 2026 (i.e., the "first quarter 2026 spreads"). Due to space constraints, table 1 to paragraph (e) shows spreads only for the most recent four quarters. Historical spreads are available on www.pbgc.gov, along with more recent spreads.

Need for Immediate Guidance

PBGC has determined that notice of, and public comment on, this rule are impracticable, unnecessary, and contrary to the public interest. PBGC routinely updates the spreads

component of the interest assumption in the asset allocation regulation so that the 4044 yield curve may be determined as soon as the underlying bond yield curves become available. These amendments are merely technical; they ensure that use of PBGC's interest assumption continues to yield liabilities in line with group annuity prices. Accordingly, PBGC finds that the public interest is best served by issuing this rule expeditiously, without an opportunity for notice and comment, and that good cause exists for making the assumptions set forth in this amendment effective less than 30 days after publication.

PBGC has determined that this action is not a "significant regulatory action" under the criteria set forth in Executive Order 12866.

Because no general notice of proposed rulemaking is required for this amendment, the Regulatory Flexibility Act of 1980 does not apply. See 5 U.S.C. 601(2).

List of Subjects in 29 CFR Part 4044

Employee benefit plans, Pension insurance, Pensions.

For the reasons stated in the preamble, PBGC amends 29 CFR part 4044 as follows.

PART 4044—ALLOCATION OF ASSETS IN SINGLE-EMPLOYER PLANS

- 1. The authority citation for part 4044 continues to read as follows:

Authority: 29 U.S.C. 1301(a), 1302(b)(3), 1341, 1344, 1362.

- 2. In § 4044.54, revise table 1 to paragraph (e) to read as follows:

§ 4044.54 Interest assumptions.

* * * * *

(e) * * *

TABLE 1 TO PARAGRAPH (e)—SPREADS

Maturity point	Second quarter 2025 spreads (percent)	Third quarter 2025 spreads (percent)	Fourth quarter 2025 spreads (percent)	First quarter 2026 spreads (percent)
0.5	0.38	0.40	0.49	0.56
1.0	0.38	0.40	0.49	0.56
1.5	0.37	0.40	0.49	0.56
2.0	0.37	0.40	0.49	0.56
2.5	0.37	0.40	0.49	0.55
3.0	0.37	0.40	0.49	0.55
3.5	0.37	0.39	0.48	0.54
4.0	0.37	0.39	0.48	0.54
4.5	0.37	0.39	0.47	0.53
5.0	0.37	0.39	0.47	0.53
5.5	0.36	0.38	0.46	0.52
6.0	0.36	0.38	0.46	0.52
6.5	0.35	0.37	0.44	0.50
7.0	0.35	0.37	0.44	0.50
7.5	0.35	0.36	0.43	0.48

TABLE 1 TO PARAGRAPH (e)—SPREADS—Continued

Maturity point	Second quarter 2025 spreads (percent)	Third quarter 2025 spreads (percent)	Fourth quarter 2025 spreads (percent)	First quarter 2026 spreads (percent)
8.0	0.35	0.36	0.43	0.48
8.5	0.34	0.34	0.41	0.45
9.0	0.34	0.34	0.41	0.45
9.5	0.33	0.33	0.39	0.43
10.0	0.33	0.33	0.39	0.43
10.5	0.32	0.32	0.37	0.40
11.0	0.32	0.32	0.37	0.40
11.5	0.32	0.30	0.34	0.37
12.0	0.32	0.30	0.34	0.37
12.5	0.31	0.28	0.32	0.34
13.0	0.31	0.28	0.32	0.34
13.5	0.30	0.27	0.30	0.31
14.0	0.30	0.27	0.30	0.31
14.5	0.29	0.25	0.27	0.28
15.0	0.29	0.25	0.27	0.28
15.5	0.28	0.24	0.25	0.25
16.0	0.28	0.24	0.25	0.25
16.5	0.27	0.22	0.23	0.22
17.0	0.27	0.22	0.23	0.22
17.5	0.26	0.20	0.20	0.19
18.0	0.26	0.20	0.20	0.19
18.5	0.25	0.19	0.18	0.16
19.0	0.25	0.19	0.18	0.16
19.5	0.24	0.17	0.16	0.13
20.0	0.24	0.17	0.16	0.13
20.5	0.23	0.16	0.14	0.11
21.0	0.23	0.16	0.14	0.11
21.5	0.22	0.14	0.12	0.08
22.0	0.22	0.14	0.12	0.08
22.5	0.22	0.13	0.10	0.06
23.0	0.22	0.13	0.10	0.06
23.5	0.21	0.12	0.08	0.04
24.0	0.21	0.12	0.08	0.04
24.5	0.20	0.11	0.07	0.02
25.0	0.20	0.11	0.07	0.02
25.5	0.20	0.10	0.06	0.00
26.0	0.20	0.10	0.06	0.00
26.5	0.20	0.09	0.05	−0.01
27.0	0.20	0.09	0.05	−0.01
27.5	0.19	0.09	0.04	−0.02
28.0	0.19	0.09	0.04	−0.02
28.5	0.19	0.09	0.03	−0.03
29.0	0.19	0.09	0.03	−0.03
29.5	0.19	0.09	0.03	−0.03
30.0	0.19	0.09	0.03	−0.03

Joseph Krettek,

Assistant General Counsel, Pension Benefit
Guaranty Corporation.

[FR Doc. 2026–00909 Filed 1–16–26; 8:45 am]

BILLING CODE 7709–02–P

DEPARTMENT OF THE TREASURY**Office of Foreign Assets Control****31 CFR Part 587****Publication of Russian Harmful
Foreign Activities Sanctions
Regulations Web General License 129**AGENCY: Office of Foreign Assets
Control, Treasury.**ACTION:** Publication of a web general
license.**SUMMARY:** The Department of the
Treasury's Office of Foreign Assets
Control (OFAC) is publishing a general
license (GL) issued pursuant to the
Russian Harmful Foreign Activities
Sanctions Regulations: GL 129, which
was previously made available on
OFAC's website.**DATES:** GL 129 was issued on October
29, 2025. See **SUPPLEMENTARY
INFORMATION** for additional relevant
dates.**FOR FURTHER INFORMATION CONTACT:**
OFAC: Assistant Director for Regulatory
Affairs, 202–622–4855; or [https://
ofac.treasury.gov/contact-ofac](https://ofac.treasury.gov/contact-ofac).**SUPPLEMENTARY INFORMATION:****Electronic Availability**This document and additional
information concerning OFAC are
available on OFAC's website: [https://
ofac.treasury.gov/](https://ofac.treasury.gov/).**Background**On October 29, 2025, OFAC issued GL
129 to authorize certain transactions
otherwise prohibited by the Russian
Harmful Foreign Activities Sanctions
Regulations, 31 CFR part 587. This GL
was made available on OFAC's website
(<https://ofac.treasury.gov>) when it was
issued. The text of this GL is provided
below.