

STUDIO, a person whose property and interests in property are blocked pursuant to E.O. 13722.

7. YANCHENG THREE LINE ONE POINT ANIMATION CO., LTD., 1272 Jinan Road, Jinsha Lake, Funing County, Yancheng City, Jiangsu Province, China; Secondary sanctions risk: North Korea Sanctions Regulations, sections 510.201 and 510.210; Transactions Prohibited For Persons Owned or Controlled By U.S. Financial Institutions: North Korea Sanctions Regulations section 510.214 [DPRK3] (Linked To: SEK STUDIO).

Designated pursuant to Section 2(a)(viii) of E.O. 13722 for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, SEK STUDIO, a person whose property and interests in property are blocked pursuant to E.O. 13722.

8. FUNSAGA PTE LTD., 111 North Bridge Road, #08-18, Peninsula Plaza, 179098, Singapore; Peninsular Plaza, 111 North Bridge Road, #08-11, 179098, Singapore; Secondary sanctions risk: North Korea Sanctions Regulations, sections 510.201 and 510.210; Transactions Prohibited For Persons Owned or Controlled By U.S. Financial Institutions: North Korea Sanctions Regulations section 510.214; Organization Established Date 30 Oct 2018; Identification Number 201836948N (Singapore) [DPRK3] (Linked To: SEK STUDIO).

Designated pursuant to Section 2(a)(vii) of E.O. 13722 for having materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services to or in support of, SEK STUDIO, a person whose property and interests in property are blocked pursuant to E.O. 13722.

9. KINOATIS LLC (a.k.a. KINOATIS; a.k.a. LIMITED LIABILITY COMPANY KINOATIS; a.k.a. LLC KINOATIS), Ul. Polkovaya D. 3, Str. 6, ET/POM/KOM 6/1/1, 3, Moscow 127018, Russia; Ul. Polkovaya, d. 3, Str. 6, r. 13, Moscow 127018, Russia; 36613 Polkovaya, Moscow, Russia; Secondary sanctions risk: North Korea Sanctions Regulations, sections 510.201 and 510.210; Transactions Prohibited For Persons Owned or Controlled By U.S. Financial Institutions: North Korea Sanctions Regulations section 510.214; Organization Established Date 23 Jun 2004; Tax ID No. 7743531082; Business Registration Number 1047796451658 [DPRK3] (Linked To: SEK STUDIO).

Designated pursuant to Section 2(a)(vii) of E.O. 13722 for having materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services to or in support of, SEK STUDIO, a person whose property and interests in property are blocked pursuant to E.O. 13722.

Dated: December 9, 2022.

**Andrea Gacki,**

*Director, Office of Foreign Assets Control,  
U.S. Department of the Treasury.*

[FR Doc. 2022-27187 Filed 12-14-22; 8:45 am]

**BILLING CODE 4810-AL-C**

**DEPARTMENT OF THE TREASURY**

**Office of Foreign Assets Control**

**Notice of OFAC Sanctions Actions**

**AGENCY:** Office of Foreign Assets Control, Treasury.

**ACTION:** Notice.

**SUMMARY:** The U.S. Department of the Treasury's Office of Foreign Assets Control (OFAC) is publishing the names of one or more persons and vessel that have been placed on OFAC's Specially Designated Nationals and Blocked Persons List (SDN List) based on OFAC's determination that one or more applicable legal criteria were satisfied.

All property and interests in property subject to U.S. jurisdiction of these persons are blocked, and U.S. persons are generally prohibited from engaging in transactions with them. The vessel placed on the SDN List has been identified as property in which a blocked person has an interest.

**DATES:** See **SUPPLEMENTARY INFORMATION** section for applicable date(s).

**FOR FURTHER INFORMATION CONTACT:**

OFAC: Andrea M. Gacki, Director, tel.: 202-622-2480; Associate Director for Global Targeting, tel.: 202-622-2420; Assistant Director for Licensing, tel.: 202-622-2480; Assistant Director for Regulatory Affairs, tel.: 202-622-4855; or the Assistant Director for Sanctions Compliance & Evaluation, tel.: 202-622-2490.

**SUPPLEMENTARY INFORMATION:**

**Electronic Availability**

The Specially Designated Nationals and Blocked Persons List and additional information concerning OFAC sanctions programs are available on OFAC's website ([www.treasury.gov/ofac](http://www.treasury.gov/ofac)).

**Notice of OFAC Actions**

On December 8, 2022, OFAC determined that the property and interests in property subject to U.S. jurisdiction of the following persons are blocked under the relevant sanctions authorities listed below.

*Individuals*

1. AYAN, Bahaddin (a.k.a. AYAN, Bahattin), Bahcekoy Mah Ihlamur Sk N4 Bahcekoy Sariyer, Istanbul, Turkey; Resit Pasa Birgul Mh Denizbank Ust Sit Yol Sk N29 Istinye, Istanbul, Turkey; DOB 07 Jan 1989; POB Ankara, Turkey; nationality Turkey; citizen Turkey; Gender Male; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; National ID No. 37937088634 (Turkey) (individual) [SDGT] (Linked To: ASB GROUP OF COMPANIES LIMITED).

Designated pursuant to section 1(a)(iii)(E)(1) of Executive Order 13224 of September 23, 2001, "Blocking Property and Prohibiting Transactions With Persons Who Commit, Threaten to Commit, or Support Terrorism," 66 FR 49079, as amended by Executive Order 13886 of September 9, 2019, "Modernizing Sanctions To Combat Terrorism," 84 FR 48041 (E.O. 13224, as amended), for being a leader or official of, ASB GROUP OF COMPANIES LIMITED, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

2. AYAN, Sitki (a.k.a. AYAN, Sidki), Istanbul, Turkey; DOB 01 Jan 1963; POB Golova, Turkey; nationality Turkey; Gender Male; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Passport

37982087194 (Turkey) expires 20 Apr 2025; alt. Passport U02536259 (Turkey) expires 28 Jun 2021 (individual) [SDGT] [IFSR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE).

Designated pursuant to section 1(a)(iii)(C) of E.O. 13224, as amended, for having materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services to or in support of, ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE, a person whose property and interests in property are blocked pursuant to E.O. 13224.

3. KAPTAN, Mustafa Omer, Turkey; DOB 12 Jan 2003; POB Fatih, Turkey; citizen Turkey; Gender Male; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Passport U25122157 (Turkey) expires 29 Sep 2031; National ID No. 24374076362 (Turkey) (individual) [SDGT] [IFSR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE).

Designated pursuant to section 1(a)(iii)(C) of E.O. 13224, as amended, for having materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services to or in support of, ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE, a person whose property and interests in property are blocked pursuant to E.O. 13224.

4. OZTAS, Kasim (a.k.a. OZTASH, Kasim; a.k.a. "DZTAS, Kasim"), Turkey; DOB 15 May 1982; POB Aydin, Soke, Turkey; alt. POB Ankara, Soke, Turkey; nationality Turkey; Gender Male; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Passport U02506696 (Turkey) expires 22 Jun 2016; alt. Passport 27466202076 (Turkey) expires 22 Jun 2021; National ID No. 27466202076 (Turkey) (individual) [SDGT] [IFSR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE).

Designated pursuant to section 1(a)(iii)(C) of E.O. 13224, as amended, for having materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services to or in support of, ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE, a person whose property and interests in property are blocked pursuant to E.O. 13224.

5. TEKE, Murat, Turkey; DOB 24 Feb 1975; POB Mengen, Bolu, Turkey; nationality Turkey; Gender Male; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Passport U24165659 (Turkey); National ID No. 34810083984 (Turkey) (individual) [SDGT] [IFSR] (Linked To: AYAN, Sitki).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for having acted or purported to act for or on behalf of, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

*Entities*

1. AKTAU PETROL TICARET ANONIM SIRKETI, Istinye Mah. Bostan Sok. No: 12 Sariyer, Istanbul, Turkey; No: 12 Istinye Mahallesi, Bostan Sokak, Sariyer, Istanbul

34460, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Organization Established Date 14 Oct 2005; Istanbul Chamber of Comm. No. 567778 (Turkey); Registration Number 567778-0 (Turkey); Central Registration System Number 0041-0411-7640-0020 (Turkey) [SDGT] (Linked To: AYAN, Sitki).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

2. ALAN ENERJI URETIM SANAYI VE TICARET ANONIM SIRKETI (f.k.a. ALAN ENERJI URETIM SANAYI VE TICARET LIMITED SIRKETI; f.k.a. TASFIYE HALINDE ALAN ENERJI URETIM SANAYI VE TICARET LIMITED SIRKETI), Istinye Mah. Bostan Sok. No: 12 Sariyer, Turkey; Resitpasa Mah. Denizbank Ust Sitesi Yol Sok. No. 29, Sariyer, Istanbul 34467, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Organization Established Date 23 Jun 2006; Istanbul Chamber of Comm. No. 593151 (Turkey); Registration Number 593151-0 (Turkey); Central Registration System Number 0048-0501-8650-0029 (Turkey) [SDGT] (Linked To: AYAN, Sitki).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

3. ANATOLIAN ULUSLARARASI ENERJI YATIRIM ANONIM SIRKETI, Istinye Mah. Bostan Sok. No: 12 Sariyer, Turkey; Resitpasa Mah. Denizbank Ust Sitesi Yol Sok. No. 29, Sariyer, Istanbul 34467, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Organization Established Date 08 Feb 2011; Istanbul Chamber of Comm. No. 765327 (Turkey); Registration Number 764662-0 (Turkey); Central Registration System Number 0068-0805-2410-0026 (Turkey) [SDGT] (Linked To: AYAN, Sitki).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

4. ANKA ENERJI URETIM SANAYI VE TICARET ANONIM SIRKETI (a.k.a. ANKA ENERJI URETIM SANAYI VE TICARET LTD STI; f.k.a. TASFIYE HALINDE ANKA ENERJI URETIM SANAYI VE TICARET LIMITED SIRKETI), Resitpasa Mah. Denizbank Ust Sitesi Yol Sok. No. 29 Sariyer, 34467, Turkey; Instinye Mah, Bostan Sok. No. 12 Sariyer, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Organization Established Date 23 Jun 2006; Istanbul Chamber of Comm. No. 593158 (Turkey); Registration Number 593158-0 (Turkey); Central Registration System Number 0069-0405-7030-0026 (Turkey) [SDGT] (Linked To: AYAN, Sitki).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned,

controlled, or directed by, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

5. ASB GROUP OF COMPANIES LIMITED, 13/15 Giro's Passage Gibraltar, GX11 1AA, Gibraltar; Istinnye Mahallesi Bostan Sokak No: 12, 34460, Istanbul, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Registration Number 101499 (Gibraltar) [SDGT] (Linked To: AYAN, Sitki).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

6. ASB GRUP ENERJI SANAYI VE TICARET ANONIM SIRKETI, No: 12, Istinnye Mahallesi Bostan Sokak, Sariyer, Istanbul 34460, Turkey; website [www.asbgroup.com.tr](http://www.asbgroup.com.tr); Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Tax ID No. 0860484730 (Turkey); Registration Number 820745 (Turkey) [SDGT] (Linked To: AYAN, Sitki).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

7. ASKA ENERJI TOPTAN SATIS SANAYI VE TICARET ANONIM SIRKETI, Istinnye Mah. Bostan Sok. No: 12 Sariyer, Turkey; No. 29, Resitpasa Mah. Denizbank Ust Sitesi Yol Sok. Sariyer, Istanbul 34467, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Organization Established Date 31 Jul 2013; Istanbul Chamber of Comm. No. 879494 (Turkey); Registration Number 878346-0 (Turkey); Central Registration System Number 0086-0498-2047-6374 (Turkey) [SDGT] (Linked To: AYAN, Sitki).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

8. ASL ENERJI SANAYI VE TICARET ANONIM SIRKETI, No: 12 Istinnye Mahallesi, Bostan Sokak, Sariyer, Istanbul 34467, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Organization Established Date 21 Nov 2012; Istanbul Chamber of Comm. No. 843769 (Turkey); Registration Number 842743-0 (Turkey); Central Registration System Number 0086-0489-8593-7973 (Turkey) [SDGT] (Linked To: AYAN, Bahaddin).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, Bahaddin AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

9. BASLAM NAKLIYAT VE DIS TICARET LTD STI (a.k.a. BASLAM NAKLIYAT VE DIS TICARET LIMITED SIRKETI; a.k.a. BASLAM TRANSPORT AND FOREIGN TRADE), Deniz

Bank Ust Sitesi, 29 Yol Sokak, Resitpasa, Istinnye Sariyer, Istanbul 34467, Turkey; Istinnye MH, Bostan Sk. N. 12 Sariyer, Istanbul, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Tax ID No. 1480059591 (Turkey); Registration Number 389767-0 (Turkey); Central Registration System Number 0148-0059-5910-0013 (Turkey) [SDGT] (Linked To: AYAN, Sitki).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

10. BASLAM PETROL SANAYI VE TICARET ANONIM SIRKETI, Sariyer Istinnye Mahallesi Bostan Sokak No: 12, Istanbul 34460, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Istanbul Chamber of Comm. No. 985486 (Turkey); Registration Number 988020-0 (Turkey) [SDGT] (Linked To: AYAN, Sitki).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

11. BUMERZ DENIZCILIK VE TICARET ANONIM SIRKETI (a.k.a. BUMERZ SHIPPING; f.k.a. TURKUAZ DENIZCILIK VE TICARET ANONIM SIRKETI), Istinnye Mah. Bostan Sok., No: 12, Sariyer, Istanbul, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Organization Established Date 10 Apr 2006; Istanbul Chamber of Comm. No. 584894 (Turkey); Registration Number 584894-0 (Turkey); Central Registration System Number 0871-0476-9280-0013 (Turkey) [SDGT] (Linked To: AYAN, Bahaddin).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, Bahaddin AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

12. BYLAN ULUSLARARASI TICARET VE GAYRIMENKUL SANAYI ANONIM SIRKETI (f.k.a. BYLAN GAYRIMENKUL TICARET ANONIM SIRKETI; f.k.a. BYLAN ULUSLAR ARASI TICARET VE GAYRIMENKUL ANONIM SIRKETI), No. 12, Istinnye Mahallesi Bostan Sokak, Sariyer, Istanbul 34467, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Organization Established Date 03 Mar 2009; Istanbul Chamber of Comm. No. 692774 (Turkey); Registration Number 692774-0 (Turkey); Central Registration System Number 0195-0249-1640-0012 (Turkey) [SDGT] (Linked To: ASB GROUP OF COMPANIES LIMITED).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, ASB GROUP OF COMPANIES LIMITED, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

13. CGN TRADE FZE (a.k.a. CGN TRADE), Saif Zone Office P8-03-41, Sharjah, United

Arab Emirates; Parahat 3/2, Business Center, Parahat, Ashgabat 744000, Turkmenistan; Srednyaya Kalitnikovskaya Street 26/29, Russia; website <http://www.cgtradefze.com/>; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Organization Established Date 07 Oct 2019; Commercial Registry Number 11618701 (United Arab Emirates); License 20897 (United Arab Emirates) [SDGT] (Linked To: BASLAM NAKLIYAT VE DIS TICARET LTD STI).

Designated pursuant to section 1(a)(iii)(C) of Executive Order 13224, as amended, for having materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services to or in support of, BASLAM NAKLIYAT VE DIS TICARET LTD STI, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

14. CTAT GIDA VE SAGLIK URUNLERI SANAYI VE TICARET ANONIM SIRKETI, No. 29 Denizbank Ust Sitesi, Resitpasa Mah. Yol Sok., Sariyer, Istanbul 34467, Turkey; Istinnye Mah. Bostan Sok. No. 12, Sariyer, Istanbul, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Istanbul Chamber of Comm. No. 801971 (Turkey); Registration Number 801067-0 (Turkey); Central Registration System Number 0215-0245-8590-0012 (Turkey) [SDGT] (Linked To: AYAN, Sitki).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

15. ELVEGARD SHIPPING SHIPPING LTD, A-1 Tabassum Fatma, Bargadi Magath, Bakshi Ka Talab, Lucknow, Uttar Pradesh 226201, India; Trust Company Complex, Ajeltake Road, Ajeltake Island, Majuro 96960, Marshall Islands; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Identification Number IMO 6258171; Registration Number 108645 (Marshall Islands) [SDGT] (Linked To: ASB GROUP OF COMPANIES LIMITED).

Designated pursuant to section 1(a)(iii)(C) of E.O. 13224, as amended, for having materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services to or in support of, ASB GROUP OF COMPANIES LIMITED, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

16. GENT ELEKTRIK ENERJISI TOPTAN SATIS ANONIM SIRKETI (f.k.a. BATI ENERJI URETIM SANAYI VE TICARET ANONIM SIRKETI; a.k.a. GENT ELEKTRIK ENERJISI TOPTAN SATI AS), No: 12, Istinnye Mahallesi Bostan Sokak, Sariyer, Istanbul 34460, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Istanbul Chamber of Comm. No. 593351 (Turkey); Registration Number 593351-0 (Turkey); Central Registration System Number 0150-0522-0980-0013 (Turkey) [SDGT] (Linked To: AYAN, Sitki).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned,

controlled, or directed by, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

17. GENT PETROL VE DIS TICARET LIMITED SIRKETI, Istinye Mah. Bostan Sok. No. 12 Sariyer, Istanbul, Turkey; No. 29 Resitpasa Deniz Bank Ust Sit. Yol Sk., Istinye, Istanbul, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Istanbul Chamber of Comm. No. 443806 (Turkey); Registration Number 443806-0 (Turkey); Central Registration System Number 0394-0158-3920-0015 (Turkey) [SDGT] (Linked To: AYAN, Sitki).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

18. MS ULUSLARARASI ENERJI YATIRIM ANONIM SIRKETI, Istinye MH. Bostan SK. N. 12 Sariyer, Istanbul, Turkey; Resitpasa Mah. Denizbank Ust Sitesi Yol Sok. No. 29 Sariyer, Istanbul 34467, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Istanbul Chamber of Comm. No. 775555 (Turkey); Registration Number 774879-0 (Turkey); Central Registration System Number 0623-0324-8470-0010 (Turkey) [SDGT] (Linked To: AYAN, Sitki).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

19. OGC-VICTORIA HOLDING LTD (a.k.a. OIL GAS CONSULTING—VICTORIA HOLDING, LTD.), Proteas House, Floor No: 5, Limassol, Cyprus; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Organization Established Date 29 Aug 2018; Registration Number HE 388062 (Cyprus) [SDGT] [IFSR] (Linked To: BASLAM NAKLIYAT VE DIS TICARET LTD STI).

Designated pursuant to section 1(a)(iii)(C) of Executive Order 13224, as amended, for having materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services to or in support of, BASLAM NAKLIYAT VE DIS TICARET LTD STI, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

20. PERLITE INSAAT SANAYI VE TICARET ANONIM SIRKETI, Istinye MH. Bostan Sk. No. 12 Sariyer, Istanbul, Turkey; No. 29 Resitpasa Mah. Denizbank Ust Sitesi Yol Sok, Sariyer, Istanbul, 34467, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Istanbul Chamber of Comm. No. 848039 (Turkey); Registration Number 846993-0 (Turkey) [SDGT] (Linked To: AYAN, Sitki).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

21. RAIN TRADE GIDA IC VE DIS TICARET LIMITED SIRKETI, Maslak Mah. Sanatkarlar Sk. Eclipse Maslak Sit. No: 2B/244, Sariyer, Istanbul, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Organization Established Date 30 May 2019; Istanbul Chamber of Comm. No. 1184720 (Turkey); Registration Number 194936-5 (Turkey); Central Registration System Number 0734-1778-2910-0001 (Turkey) [SDGT] [IFSR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE).

Designated pursuant to section 1(a)(iii)(C) of E.O. 13224, as amended, for having materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services to or in support of, ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE, a person whose property and interests in property are blocked pursuant to E.O. 13224.

22. SAMED PETROL VE ENERJI DIS TICARET LIMITED SIRKETI, No: 12, Istinye Mahallesi Bostan Sokak, Sariyer, Istanbul 34460, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Istanbul Chamber of Comm. No. 475133 (Turkey); Registration Number 475133-0 (Turkey); Central Registration System Number 0742-0233-1450-0012 (Turkey) [SDGT] (Linked To: AYAN, Sitki).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

23. SOM OVERSEAS PETROLEUM ENERJI SANAYI VE TICARET ANONIM SIRKETI, N: 12 Istinye Mahallesi, Bostan Sokak, Sariyer, Istanbul, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Istanbul Chamber of Comm. No. 807703 (Turkey); Registration Number 806779-0 (Turkey); Central Registration System Number 0773-0337-4440-0013 (Turkey) [SDGT] (Linked To: AYAN, Sitki).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

24. SOM PETROL TICARET ANONIM SIRKETI, No: 12, Istinye Mahallesi Bostan Sokak, Sariyer, Istanbul, 34460, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Tax ID No. 0130033164 (Turkey); Istanbul Chamber of Comm. No. 429724 (Turkey); Registration Number 429724-0 (Turkey); Central Registration System Number 13003316464809 (Turkey) [SDGT] (Linked To: AYAN, Sitki).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

25. SOMAS ENERJI SANAYI VE TICARET ANONIM SIRKETI, Istinye Mah. Bostan

Sok. No. 12 Sariyer, Istanbul, Turkey; Resitpasa Mah. Denizbank Ust Sitesi Yol Sok. No. 29 Sariyer, Istanbul 34467, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Istanbul Chamber of Comm. No. 631434 (Turkey); Registration Number 631434-0 (Turkey); Central Registration System Number 0773-0324-4740-0012 (Turkey) [SDGT] (Linked To: AYAN, Sitki).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

26. TURANG TRANSIT TASIMACILIK ANONIM SIRKETI, No: 12, Istinye Mahallesi Bostan Sokak, Sariyer, Istanbul, 34460, Turkey; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Tax ID No. 8690441432 (Turkey); Istanbul Chamber of Comm. No. 685022 (Turkey); Registration Number 685022-0 (Turkey); Central Registration System Number 0869-0441-4320-0012 (Turkey) [SDGT] (Linked To: AYAN, Sitki).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, Sitki AYAN, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

On December 8, 2022, OFAC also identified the following vessel as property in which a blocked person has an interest under the relevant sanctions authority listed below:

#### Vessel

1. QUEEN LUCA LPG Tanker Panama flag; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Vessel Registration Identification IMO 9102198 (vessel) [SDGT] (Linked To: ELVEGARD SHIPPING LTD).

Identified pursuant to E.O. 13224, as amended, as property in which ELVEGARD SHIPPING LTD, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended, has an interest.

Dated: December 8, 2022.

**Andrea M. Gacki,**

*Director, Office of Foreign Assets Control,  
U.S. Department of the Treasury.*

[FR Doc. 2022-27153 Filed 12-14-22; 8:45 am]

**BILLING CODE 4810-AL-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request Concerning Guidance Regarding Deduction and Capitalization of Expenditures

**AGENCY:** Internal Revenue Service (IRS), Treasury.