

Federal Deposit Insurance Corporation.

Dated at Washington, DC, on January 12, 2026.

Jennifer M. Jones,

Deputy Executive Secretary.

[FR Doc. 2026-00639 Filed 1-14-26; 8:45 am]

BILLING CODE 6714-01-P

FEDERAL MINE SAFETY AND HEALTH REVIEW COMMISSION

Sunshine Act Meetings

TIME AND DATE: 10 a.m., Thursday, February 5, 2026.

PLACE: The Richard V. Backley Hearing Room, Room 511, 1331 Pennsylvania Avenue NW, Suite 504 North, Washington, DC 20004 (enter from F Street entrance).

STATUS: Open.

MATTERS TO BE CONSIDERED: The Commission will consider and act upon the following in open session: *Secretary of Labor v. W.G. Yates and Son's Construction Company*, Docket No. SE 2023-0094 (Issues include: (1) whether the Judge erred in concluding that the operator violated the safety standard at 30 CFR 56.4500 and (2) whether the Judge erred in concluding that the violation was significant and substantial).

Any person attending this meeting who requires special accessibility features and/or auxiliary aids, such as sign language interpreters, must inform the Commission in advance of those needs. Subject to 29 CFR 2706.150(a)(3) and 2706.160(d).

CONTACT PERSON OR MORE INFO: Rory P. Smith (202) 525-8649/(202) 708-9300 for TDD Relay/1-800-877-8339 for toll free.

PHONE NUMBER FOR LISTENING TO MEETING: 1 (866) 236-7472. Passcode: 678-100.

Authority: 5 U.S.C. 552b.

Dated: January 13, 2026.

Rory P. Smith,

Attorney-Advisor.

[FR Doc. 2026-00759 Filed 1-13-26; 4:15 pm]

BILLING CODE 6735-01-P

DEPARTMENT OF THE TREASURY

Office of the Comptroller of the Currency

FEDERAL RESERVE SYSTEM

FEDERAL DEPOSIT INSURANCE CORPORATION

Joint Report to Congressional Committees: Differences in Accounting and Capital Standards Among the Federal Banking Agencies as of September 30, 2025; Report to Congressional Committees

AGENCY: Office of the Comptroller of the Currency, Treasury; Board of Governors of the Federal Reserve System; and Federal Deposit Insurance Corporation.

ACTION: Report to congressional committees.

SUMMARY: The Office of the Comptroller of the Currency (OCC), the Board of Governors of the Federal Reserve System (Board), and the Federal Deposit Insurance Corporation (FDIC) (collectively, the agencies) have prepared this report pursuant to section 37(c) of the Federal Deposit Insurance Act. Section 37(c) requires the agencies to jointly submit an annual report to the Committee on Financial Services of the U.S. House of Representatives and to the Committee on Banking, Housing, and Urban Affairs of the U.S. Senate describing differences among the accounting and capital standards used by the agencies for insured depository institutions (institutions). Section 37(c) requires that this report be published in the **Federal Register**. The agencies have not identified any material differences among the agencies' accounting and capital standards applicable to the institutions they regulate and supervise.

FOR FURTHER INFORMATION CONTACT:

OCC: Jung Sup Kim, Risk Specialist, Capital Policy, (202) 649-6528, Carl Kaminski, Assistant Director, Chief Counsel's Office, (202) 649-5869, Ethan Baliff, Senior Policy Accountant, Accounting Policy, (917) 344-3427, Office of the Comptroller of the Currency, 400 7th Street SW, Washington, DC 20219. If you are deaf, hard of hearing, or have a speech disability, please dial 7-1-1 to access telecommunications relay services.

Board: Andrew Willis, Manager, (202) 912-4323, Shooka Saket, Financial Institution Policy Analyst III, (202) 951-0747, Division of Supervision and Regulation, Mark Buresh, Senior Special Counsel (202) 452-5270 and Jasmin Keskinen, Counsel, (202) 853-7872, Legal Division, Board of Governors of

the Federal Reserve System, 20th Street and Constitution Avenue NW, Washington, DC 20551. For users of Telecommunications Device for the Deaf (TDD) and TTY-TRS, please call 711 from any telephone, anywhere in the United States.

FDIC: Ernest Barkett, Financial Analyst, Division of Risk Management Supervision, Capital Policy Section, (202) 898-7288; Richard Smith, Capital Markets Policy Analyst, Division of Risk Management Supervision, Capital Policy Section, (703) 254-0782; Christine Bouvier, Assistant Chief Accountant, Division of Risk Management Supervision, Accounting Policy Section, (202) 898-7289; Merritt Pardini, Counsel, Legal Division, (202) 898-6680, Federal Deposit Insurance Corporation, 550 17th Street NW, Washington, DC 20429.

SUPPLEMENTARY INFORMATION: The text of the report follows:

Report to Congress

Report to the Committee on Financial Services of the U.S. House of Representatives and to the Committee on Banking, Housing, and Urban Affairs of the U.S. Senate Regarding Differences in Accounting and Capital Standards Among the Federal Banking Agencies

Introduction

In accordance with section 37(c) of the Federal Deposit Insurance Act,¹ the agencies are submitting this joint report, which covers differences among their accounting and capital standards existing as of September 30, 2025, applicable to institutions.² As of September 30, 2025, the agencies have not identified any material differences among the agencies' accounting standards applicable to institutions.

In 2013, the agencies revised the risk-based and leverage capital rule for institutions (capital rule),³ which harmonized the agencies' capital rule in

¹ 12 U.S.C. 1831n(c)(1) and (c)(3).

² Although not required under section 37(c), this report includes descriptions of certain of the Board's capital standards applicable to depository institution holding companies where such descriptions are relevant to the discussion of capital standards applicable to institutions.

³ See 78 FR 62018 (October 11, 2013) (final rule issued by the OCC and the Board); 78 FR 55340 (September 10, 2013) (interim final rule issued by the FDIC). The FDIC later issued its final rule in 79 FR 20754 (April 14, 2014). The agencies' respective capital rule is at 12 CFR part 3 (OCC), 12 CFR part 217 (Board), and 12 CFR part 324 (FDIC). The capital rule applies to institutions, as well as to certain bank holding companies (BHCs) and savings and loan holding companies (SLHCs). See also 12 CFR 217.1(c).