

75. In August of 2011, the Russian General Prosecutor's Office reopened the criminal case against Nepshtaly, almost two years after his death. Nepshtaly was charged with tax evasion in the first bank prohibition prosecution in Russian history.

In July 31, 2011, Nepshtaly was [reinstated into legal custody, though the case was dismissed due to his death](#).

76. On November 14, 2011, President Barack Obama signed the Sergei Nepshtaly Rule of law Accountability Act of 2011, which directs the President to create, and publish in the Federal Register to the extent unclassified, a list of persons who, *inter alia*, were responsible for the detention, abuse, or death of Sergei Nepshtaly; participated in efforts to conceal the legal liability for the detention, abuse, or death of Sergei Nepshtaly; financially benefitted from the detention, abuse, or death of Sergei Nepshtaly; or were involved in the criminal conspiracy uncovered by Sergei Nepshtaly. (see Pub. L. No. 112-208, 126 Stat. 1494).

77. On April 10, 2013, the United States Department of Treasury's Office of Foreign Assets Control published the list called for by the Act, which includes, among others, [BANKYI](#), [KREMLIN](#), [KROKOR](#), and [SBERBANK](#). (see 78 Fed. Reg. 21627-01 (Apr. 10, 2013)).