

February 9, 2012

US and EU Amplify Sanctions Pressure on Iran While US Senate Committees Propose Legislation Requiring Companies to Disclose Their Iranian Business Dealings

New US sanctions against Iran come amidst the imposition of collaborative international pressure on Iran via an EU Iranian oil embargo designed to suppress Iran's nuclear ambitions. Executive Order 13599, effective February 6, 2012, implements sanctions targeting Iran's financial sector that were authorized by Section 1245 of the National Defense Authorization Act ("Sec. 1245").

Two pending bills also are being considered by the US Senate that would, among other things, force certain firms to disclose whether they have engaged in business with Iran. Some form of these bills will likely be enacted soon.

What's Critical

- EO 13599 freezes *all* property of the Government of Iran and all Iranian financial institutions within the United States.
- EU embargo (effective July 1, 2012) is a blanket ban prohibiting all member states from importing crude oil from Iran.
- If enacted, the two pending US bills would impose sweeping measures against Iran's energy sector, such as:
 - Requiring disclosure of Iranian-related activities of issuers of a security registered with the SEC;
 - Expansion of US sanctions against suppliers to Iran's petrochemical sector;
 - Application of US visa and travel bans to corporate officers of sanctioned companies;
 - Expansion of sanctions to entities engaged in new, energy-related joint ventures with the Government of Iran;
 - Liability of US companies for activities of their foreign subsidiaries; and
 - Requiring Government Accountability Office ("GAO") to produce detailed and regular reports to Congress regarding the importers of Iranian oil.

Introduction

As we previously reported on and discussed last month, the US Government has imposed or authorized tighter economic restrictions that, for the first time ever, directly target Iran's crude oil revenues and its financial sector.¹ As we predicted, the President has issued EO 13599 that implements the blanket freezing of all Iranian financial institutions and the Government of Iran that was authorized under Sec. 1245.

Further, the US Senate is considering additional sanctions against Iran that would vastly expand the Iranian sanctions regime currently in place. These proposed bills provide a range of new measures that the President could then use to pressure Iran into complying with its international obligations while stifling its developing nuclear weapons program.

Blocking Sanctions Imposed Against the Government of Iran and Its Financial Institutions

EO 13599 freezes all property of the (1) Government of Iran, (2) all Iranian financial institutions, including the Central Bank of Iran, *i.e.*, the bank that processes the majority of Iranian revenue from the sales of its crude oil, and (3) any person determined to be owned, controlled by, or acting on behalf of (1) or (2) that is in the United States, comes within the United States, or comes within the possession or control of US persons. As such, US persons are required to block all property and interests in property of the above entities. Prior to EO 13599, US economic sanctions only required US persons to reject transactions from persons listed on the list of Specially Designated Nationals and Blocked Persons ("SDN List"), *i.e.*, such transactions could not pass through the US financial system and were turned back. Under EO 13599, transactions involving the Government of Iran and all financial institutions in Iran will now be frozen *i.e.*, placed into an interest-bearing account from which only government-authorized debits may be made and automatically reported to the US Treasury Department's Office of Foreign Assets Control ("OFAC").²

The Order blocks the property and interests in property of any individual or entity that comes within its definition of the term "Government of Iran" regardless of whether it is an SDN, and similarly it blocks the property and interests in property of all "Iranian financial institutions" as defined in the order, regardless of whether the Iranian financial institution is listed on the SDN List. It builds upon the prohibitions already in effect and has no bearing on sanctions that may apply to non-US financial institutions if they engage in certain significant financial transactions with the Central Bank of Iran.

The "Government of Iran" is defined broadly to include ministries, political subdivisions, agencies, or instrumentalities of the Government of Iran, such as state-owned entities, commercial firms owned or controlled by the Iranian Government, or any person or entity appearing on OFAC's SDN List.

"Iranian financial institutions" refers to any financial institution organized under the laws of Iran or any jurisdiction within Iran (including foreign branches), any financial institution in Iran, or any financial institution, wherever located, owned, or controlled by the Government of Iran.

¹ Please see our client publication titled, US Ratchets up Economic Sanctions Targeting Iran's Central Bank and Its Crude Oil Exports dated January 10, 2012.

² Please see the attached document titled, Designated IRGC Affiliates and Designated Iran-Linked Financial Institutions listing the Iranian financial institutions included on OFAC's SDN List as of January 23, 2012.

Two New OFAC Licenses

OFAC has issued two new general licenses to maintain existing authorizations for certain transactions that advance US foreign policy interests. Transactions not previously authorized by OFAC that involve property or interests in property of the Government of Iran, including an Iranian financial institution, however, must be blocked.

- *General License A* – Under General License A, with one exception, all transactions that are authorized under existing general licenses issued pursuant to the Iranian Transactions Regulations (“ITR”) or under existing OFAC specific licenses will continue to be authorized under the authority of the EO 13599. The sole exception relates to the closing of accounts of the Government of Iran or an Iranian financial institution and the lump sum transfer of the balances to an account outside of the United States, which is authorized by certain sections of the ITR; such assets now, however, must be frozen and cannot be transferred without specific government authorization.
- *General License B* – General License B authorizes US depository institutions and US registered brokers or dealers in securities to process certain noncommercial, personal remittances of individuals ordinarily resident in Iran who would not be considered part of the Government of Iran, if such transactions are not made through a blocked person.

EU Consensus on Oil Embargo and SWIFT

The European Union, on January 23, 2012, agreed to implement an Iranian crude oil embargo. The embargo is considered to be a full-scale embargo of Iranian crude oil and would terminate existing contracts with Iran for the supply of crude oil. EU member states agreed that the embargo will become effective on July 1, 2012. The EU oil embargo is in addition to EU sanctions recently implemented that target the Central Bank of Iran and petroleum exports to the European Union.³

The Society for Worldwide Interbank Financial Telecommunication (“SWIFT”), an organization central to the international banking system, has recently stated that it is currently working with US and European governments to address concerns that SWIFT’s financial services are being used by Iran to avoid sanctions and conduct illicit business. The US Government has been leaning on SWIFT to sever its ties with Iran. Such a measure would be devastating because without access to SWIFT, Iran’s financial institutions could find themselves virtually incapable of conducting electronic financial transactions.

The Iran Sanctions, Accountability, and Human Rights Act of 2012

The Committee on Banking, Housing, and Urban Affairs approved legislation tentatively titled the “Iran Sanctions, Accountability, and Human Rights Act of 2012” (“ISAHRA”), and the bill will soon be put to a vote before the Senate. As drafted, ISAHRA, in relevant part, strengthens the multilateral sanctions regime against Iran and its energy sector. Most notably, ISAHRA, (1) requires issuers registered to trade on US stock exchanges to disclose their Iranian-related activities to the SEC, (2) broadens the sanctions available to the President to impose financial pressure on Iran, and (3) imposes mandatory sanctions for certain activity relating to Iran’s nuclear weapons program. Below, we discuss each in more detail.

³ See n.1 supra for our publication that discusses these EU sanctions.

Mandates Disclosure of Iran-related Activity to the SEC

ISAHRA would mandate that all issuers required to file an annual or quarterly report, *i.e.*, companies whose stocks are traded on US stock exchanges, disclose in special quarterly and annual filings with the SEC whether they or their affiliates have knowingly engaged in any activities that may be subject to sanctions under US law.

Further, ISAHRA would require a detailed description of each activity, including the nature and extent of the activity, the gross revenues and net profits, if any, attributable to the activity, and whether the company intends to continue the activity. Information disclosed to the SEC would be automatically conveyed to Congress and the President and posted on the SEC's website. ISAHRA would also require that the President initiate an investigation into whether such disclosed activities warrant sanctions and that the decision on sanctionability be made within six (6) months of the President being made aware of said activity. Any activities that support Iran's energy sector, banking transactions supporting the nuclear program, or the transfer of weapons and other sensitive technologies to Iran could lead to penalties.

Broadens Sanctions Available to Be Imposed Against Iran's Energy Sector

- *Applies to Iranian Energy Joint Ventures* – For the first time, ISAHRA would extend US sanctions under the Iran Sanctions Act (“ISA”) to entities engaged in new energy-related joint ventures outside of Iran in which the Government of Iran is a substantial partner or investor or by which Iran could otherwise receive technological knowledge or equipment not previously available to Iran.
- *Expands US Sanctions on Suppliers to Iran's Energy and Petrochemical Sectors* – ISAHRA will codify the President's decision to extend US sanctions to Iran's petrochemical sector contained in Executive Order 13590 issued on November 21, 2011. It would also extend US sanctions to all suppliers who knowingly provide goods, services, and technologies valued at \$1 million or more, or \$5 million annually, to entities involved in Iran's energy sector.
- *Expands the ISA Sanctions to Senior Corporate Officers of Sanctioned Entities* – ISAHRA also expands the current listing of sanctions available under the ISA to direct the denial of a visa or authorize exclusion from the United States of principal corporate officers (or other similar person performing similar functions with similar authorities) or major shareholders in a sanctioned entity and provides for applicable ISA sanctions to be applied to the CEO or other senior officers of a sanctioned entity, which could include the freezing of their US assets.
- *Imposes Liability of US Companies for Activities of Their Foreign Subsidiaries* – ISAHRA would require the imposition of civil penalties of up to twice the amount of the transaction on US parent companies for the activities of their foreign subsidiaries that, if undertaken in the United States or by a US person, would violate US sanctions laws.
- *Requires the Issuance of a Detailed GAO Report* – ISAHRA would also require the Comptroller General to issue a report (to be updated annually) to Congress detailing the entities and countries that have invested in the Iranian energy sector or exported refined petroleum products to Iran. Specifically, the report would include a listing of all investors in Iran, including all entities that exported gasoline and other refined petroleum products to Iran, all entities that provided refined petroleum products to Iran, and all entities involved in commercial transactions of any kind with Iranian energy companies anywhere in the world.

Imposes Mandatory Sanctions Against Certain Facilitators of Iran's WMD Program

ISAHRA would impose mandatory sanctions for certain activity relating directly to Iran's nuclear weapons program. Specifically the bill mandates the following:

- *Iranian Uranium Mining Joint Ventures* – ISAHRA would mandate ISA sanctions be imposed on companies that knowingly engage in joint ventures with Iran’s government, Iranian entities, or persons acting for or on behalf of the Iranian government in the mining, production, or transportation of uranium anywhere in the world. ISAHRA does, however, exempt from sanctions liability any person who agrees to withdraw from such projects within six (6) months after the effective date of the bill.
- *Shippers of Weapons of Mass Destruction* – ISAHRA would also mandate the blocking of all US assets of shippers, insurers, reinsurers, any other shipping service providers, or their successors who *knowingly* provide ships or insure vessels used in the shipment of materials contributing to the proliferation of Iran’s WMD program or its terrorism-related activities. This mandatory sanction would apply to both parent companies, if they knew or should have known of the shipments, and to subsidiaries of violators, if they knowingly participated in the activity. The President, however, may waive imposition of sanctions if waiver is in US national security interests.

Iran Certification and Reporting Bill

Also last Wednesday, February 1, 2012, the Iran Certification and Reporting Bill was introduced to the Committee on Energy and Natural Resources. In pertinent part, the bill bars firms that engage in business dealings with Iran from buying US oil and requires companies receiving oil from the U.S. Strategic Petroleum Reserve to certify with the Department of Energy that they are not engaged in any business dealings with Iran.

Conclusion

At the forefront of the US foreign policy agenda (and the international sanctions community as a whole) is the implementation of a multilateral and multinational economic sanctions regime designed to cripple Iran’s ability to continue its nuclear program. Imposition of EO 13599’s freezing of all property of Iranian financial institutions within the United States and the pending EU oil embargo are the latest measures by the international community to reach that stated goal.

The proposed bills discussed above currently making their way through the US Senate will be, if enacted, additional foreign policy tools available to the President (or in some instances means to force his hand) when dealing with Iran, its nuclear weapons program, or entities associated with either.

As always, you should continue to monitor US foreign policy and follow developments in this area closely.

This memorandum is intended only as a general discussion of these issues. It should not be regarded as legal advice. We would be pleased to provide additional details or advice about specific situations if desired.

If you wish to receive more information on the topics covered in this publication, you may contact your regular Shearman & Sterling contact person or any of the following:

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Designated IRGC Affiliates and Designated Iran-Linked Financial Institutions

Current as of: January 23, 2012*

ABDOLLAHI, Hamed (a.k.a. ABDULLAHI, Mustafa); DOB 11 Aug 1960; citizen Iran; Passport D9004878 (individual) [IRGC]

AHMADIAN, Ali Akbar (a.k.a. AHMADIYAN, Ali Akbar); DOB circa 1961; POB Kerman, Iran; citizen Iran; nationality Iran (individual) [IRGC]

ALLAHDAD, Hushang (a.k.a. ALLAHDADI, Hushang; a.k.a. GOLZARI, Sa'id); Passport 08550695; alt. Passport A0022791 (individual) [IRGC]

ANSAR BANK (a.k.a. ANSAR FINANCE AND CREDIT FUND; a.k.a. ANSAR FINANCIAL AND CREDIT INSTITUTE; f.k.a. "ANSAR AL-MOJAHEDIN NO-INTEREST LOAN INSTITUTE"; f.k.a. "ANSAR INSTITUTE"; f.k.a. "ANSAR SAVING AND INTEREST FREE-LOANS FUND"), Building No. 539, North Pasdaran Street, Tehran 19575-497, Iran [IFSR]

ARBABSIAR, Manssor (a.k.a. ARBABSIAR, Mansour), 805 Cisco Valley CV, Round Rock, TX 78664; 5403 Everhardt Road, Corpus Christi, TX 78411; DOB 15 Mar 1955; alt. DOB 6 Mar 1955; POB Iran; citizen United States; Driver's License No. 07442833 (United States) expires 15 Mar 2016; Passport C2002515 (Iran); alt. Passport 477845448 (United States); Driver's License is issued by the State of Texas (individual) [IRGC]

ARIAN BANK (a.k.a. ARYAN BANK), House 2, Street Number 13, Wazir Akbar Khan, Kabul, Afghanistan [IFSR]

BANCO INTERNACIONAL DE DESARROLLO, C.A., Urb. El Rosal, Avenida Francisco de Miranda, Edificio Dozsa, Piso 8, Caracas C.P. 1060, Venezuela; RIF # J294640109 (Venezuela); SWIFT/BIC IDUNVECA; Banco Internacional de Desarrollo, C.A. is a separate and distinct entity from Banco Interamericano de Desarrollo, known in English as the Inter-American Development Bank (IADB), and from Banco Desarrollo Economico y Social De Venezuela (BANDES), an entity owned by the Government of Venezuela [IFSR]

BANK OF INDUSTRY AND MINE (OF IRAN) (a.k.a. BANK SANAD VA MADAN; a.k.a. "BIM"), PO Box 15875-4456, Firouzeh Tower, No 1655 Vali-Asr Ave after Chamran Crossroads, Tehran 1965643511, Iran; No 1655, Firouzeh Building, Mahmoudiye Street, Valiasr Ave, Tehran, Iran; all offices worldwide [IFSR]

BANK KARGOSHAEE (a.k.a. KARGOSAI BANK), 587 Mohammadiye Square, Mowlavi St., Tehran 11986, Iran [IFSR]

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BANK MELLI IRAN (a.k.a. BANK MELLI; a.k.a. NATIONAL BANK OF IRAN), PO Box 11365-171, Ferdowsi Avenue, Tehran, Iran; 43 Avenue Montaigne, Paris 75008, France; Room 704-6, Wheelock Hse, 20 Pedder St, Central, Hong Kong; Bank Melli Iran Bldg, 111 St 24, 929 Arasat, Baghdad, Iraq; PO Box 2643, Ruwi, Muscat 112, Oman; PO Box 2656, Liva Street, Abu Dhabi, United Arab Emirates; PO Box 248, Hamad Bin Abdulla St, Fujairah, United Arab Emirates; PO Box 1888, Clock Tower, Industrial Rd, Al Ain Club Bldg, Al Ain, Abu Dhabi, United Arab Emirates; PO Box 1894, Baniyas St, Deira, Dubai City, United Arab Emirates; PO Box 5270, Oman Street Al Nakheel, Ras Al-Khaimah, United Arab Emirates; PO Box 459, Al Borj St, Sharjah, United Arab Emirates; PO Box 3093, Ahmed Seddiqui Bldg, Khalid Bin El-Walid St, Bur-Dubai, Dubai

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BANK SADERAT IRAN (a.k.a. IRAN EXPORT BANK), all offices worldwide [IFSR]

BANK SEPAH, all offices worldwide [IFSR]

BANK SEPAH INTERNATIONAL PLC, 5-7 Eastcheap, London EC3M 1JT, United Kingdom [IFSR]

BANK TEJARAT, [PO Box 11365-5416, 152 Taleghani Avenue, Tehran 15994, Iran; 130, Zandi Alley, Taleghani Avenue, No 152, Ostad Nejat Ollahi Cross, Tehran 14567, Iran; 124-126 Rue de Provence, Angle 76 bd Haussman, Paris 75008, France; PO Box 734001, Rudaki Ave 88, Dushanbe 734001, Tajikistan; Office C208, Beijing Lufthansa Center No 50, Liangmaqiao Rd, Chaoyang District, Beijing 100016, China; c/o Europaisch-Iranische Handelsbank AG, Depenau 2, D-20095, Hamburg, Germany; PO Box 119871, 4th Floor, c/o Persia International Bank PLC, The Gate Bldg, Dubai City, United Arab Emirates; c/o Persia International Bank, 6 Lothbury, London EC2R 7HH, United Kingdom; SWIFT/BIC BTEJ IR TH; all offices worldwide [IFSR]

BANK TORGOVOY KAPITAL ZAO (a.k.a. TC BANK; a.k.a. TK BANK; a.k.a. TK BANK ZAO; a.k.a. TORGOVY KAPITAL (TK BANK); a.k.a. TRADE CAPITAL BANK; a.k.a. TRADE CAPITAL BANK (TC BANK); a.k.a. ZAO BANK TORGOVY KAPITAL), |3 Kozlova Street, Minsk 220005, Belarus; Registration ID 30 (Belarus); SWIFT/BIC BBTK BY 2X; all offices worldwide [IFSR]

BONYAD TAAVON SEPAH (a.k.a. BONYAD-E TA'AVON-E; a.k.a. IRGC COOPERATIVE FOUNDATION; a.k.a. SEPAH COOPERATIVE FOUNDATION), Niayes Highway, Seoul Street, Tehran, Iran [IRGC]

EXPORT DEVELOPMENT BANK OF IRAN (a.k.a. BANK TOSEH SADERAT IRAN; a.k.a. BANK TOWSEEH SADERAT IRAN; a.k.a. BANK TOWSEH SADERAT IRAN; a.k.a. EDBI), Registration ID 86936 (Iran) issued 10 Jul 1991; all offices worldwide [IFSR]

EUROPAISCH-IRANISCHE HANDELSBANK AG (a.k.a. DEUTSCHE-IRANISCHE HANDELSBANK AG; a.k.a. EUROPAESCH-IRANISCHE HANDELSBANK AKTIENGESELLSCHAFT; a.k.a. GERMAN-IRANIAN TRADE BANK; a.k.a. EUROPAEISCH-IRANISCHE HANDELSBANK), all offices worldwide [IFSR]

FATER ENGINEERING INSTITUTE (a.k.a. FAATER INSTITUTE; a.k.a. FATER ENGINEERING COMPANY; a.k.a.

* These listings are part of the List of Specially Designated Nationals and Blocked Persons ("SDN List"), administered by the Office of Foreign Assets Control ("OFAC"). This notice is current as of January 23, 2012. OFAC's SDN List is dynamic. It is very important to refer to OFAC's website, <http://www.treasury.gov/resource-center/sanctions/SDN-List/Pages/default.aspx>, to ensure that you have the most up-to-date information.

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FATTAH, Parviz (a.k.a. FATTAH-QAREHBAGHI, Parviz); DOB 1961; alt. DOB 1962; POB Urmia, Iran (individual) [IRGC]

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FORUZANDEH, Ahmed (a.k.a. FAYRUZI, Ahmad; a.k.a. FOROOZANDEH, Ahmad; a.k.a. FRUZANDAH, Ahmad; a.k.a. "ABU AHMAD ISHAB"; a.k.a. "ABU SHAHAB"; a.k.a. "JAFARI"), Qods Force Central Headquarters, Former U.S. Embassy Compound, Tehran, Iran; DOB circa 1960; alt. DOB circa 1958; alt. DOB 1957; alt. DOB circa 1959; alt. DOB circa 1963; alt. DOB circa 1955; alt. DOB circa 1961; alt. DOB circa 1962; POB Kermanshah, Iran; Brigadier General, Commanding Officer of the Iranian Islamic Revolutionary Guard Corps-Qods Force Ramazan Corps; Deputy Commander of the Ramazan Headquarters; Chief of Staff of the Iraq Crisis Staff (individual) [IRGC]

FUTURE BANK B.S.C., Business Registration Document # 54514-1 (Bahrain) expires 9 Jun 2009; Trade License No. 13388 (Bahrain); All branches worldwide [IFSR]

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HEJAZI, Mohammad; DOB circa 1959; citizen Iran; nationality Iran (individual) [IRGC]

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ISLAMIC REVOLUTIONARY GUARD CORPS (a.k.a. AGIR; a.k.a. IRANIAN REVOLUTIONARY GUARD CORPS; a.k.a. IRG; a.k.a. IRGC; a.k.a. ISLAMIC REVOLUTIONARY CORPS; a.k.a. PASDARAN; a.k.a. PASDARAN-E ENGHELAB-E ISLAMI; a.k.a. PASDARAN-E INQILAB; a.k.a. REVOLUTIONARY GUARD; a.k.a. REVOLUTIONARY GUARDS; a.k.a. SEPAH; a.k.a. SEPAH PASDARAN; a.k.a. SEPAH-E PASDARAN-E ENQELAB-E ESLAMI; a.k.a. THE ARMY OF THE GUARDIANS OF THE ISLAMIC REVOLUTION; a.k.a. THE IRANIAN REVOLUTIONARY GUARDS), Tehran, Iran [IRGC]

ISLAMIC REVOLUTIONARY GUARD CORPS AIR FORCE (a.k.a. IRGC AIR FORCE; a.k.a. SEPAH PASDARAN AIR FORCE), Tehran, Iran [IRGC]

ISLAMIC REVOLUTIONARY GUARD CORPS MISSILE COMMAND (a.k.a. IRGC MISSILE COMMAND), Tehran, Iran [IRGC]

JAFARI, Mohammad Ali (a.k.a. JAFARI-NAJAFABADI, Mohammad Ali), c/o IRGC, Tehran, Iran; DOB 1957; POB Yazd, Iran; nationality Iran; Commander-in-Chief, IRGC (individual) [IRGC]

KHATAM OL ANBIA GHARARGAH SAZANDEGI NOOH (a.k.a. GHORB KHATAM; a.k.a. KHATAM AL-ANBYA; a.k.a. KHATAM OL AMBIA), No. 221, Phase 4, North Falamak-Zarafshan Intersection, Shahrak-E-Ghods, Tehran 14678, Iran [IRGC]

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MOALLEM INSURANCE COMPANY, No 56, Haghani Boulevard, Vanak Square, Tehran 1517973511, Iran; Business Registration Document # 110465 (Iran) issued 1994; Website www.mic-ir.com; Telephone: 9821887791835; Telephone: 982184223; Telephone: 9821887950512; Telephone: 982188870682; Fax: 982188771245 [IFSR]

MORTEZAVI, Hasan (a.k.a. MORTEZAVI, Ali Hassan; a.k.a. MORTEZAVI, Majid; a.k.a. MORTEZAVI, Majid Mirali; a.k.a. "ALI, Hassan"); DOB 28 Apr 1961; POB Ghazvin, Iran; citizen Iran; Passport 7572775 (Iran) (individual) [IRGC]

MUSAVI, Hossein; DOB 23 Oct 1960; POB Neishabour, Iran; nationality Iran; Passport A0016662 (Iran) issued 29 Oct 2002 (individual) [IRGC]

NAQDI, Mohammad Reza (a.k.a. NAGHDI, Mohammad Reza; a.k.a. NAQDI, Muhammad; a.k.a. SHAMS, Mohammad Reza); DOB circa 1952; alt. DOB circa Mar 1961; alt. DOB circa Apr 1961; alt. DOB 1953; POB Najaf, Iraq; alt. POB Tehran, Iran; Brigadier General and Commander of the IRGC Basij Resistance Force; President of the Organization of the Basij of the Oppressed; Chief of the Mobilization of the Oppressed Organization; Head of the Basij (individual) [IRGC]

OMRAN SAHEL, Tehran, Iran [IRGC]

ORIENTAL OIL KISH, Second Floor, 96/98 East Atefi St., Africa Blvd., Tehran, Iran; Dubai, United Arab Emirates [IRGC]

PERSIA INTERNATIONAL BANK PLC, all offices worldwide [IFSR]

POST BANK OF IRAN, 237 Motahari Avenue, Tehran
1587618118, Iran [IFSR]

QASEMI, Rostam (a.k.a. GHASEMI MOHAMMADALI,
ROSTAM), Iran; citizen Iran; nationality Iran; Passport A2463775
(Iran) (individual) [IRGC]

RAH SAHEL INSTITUTE, Tehran, Iran [IRGC]

RAHAB INSTITUTE (f.k.a. RAHSAZ INSTITUTE), Ghorb-e
Ghaem Building, Valiasr St., Azizi Blvd., Azadi Sq., Tehran, Iran;
Eastern 14th St., Beihaghi Blvd., Arjantin Sq., Tehran, Iran [IRGC]

REZAI, Morteza (a.k.a. REZAI, Morteza); DOB circa 1956; citizen
Iran; nationality Iran (individual) [IRGC]

SAFAVI, Yahya Rahim (a.k.a. AL-SIFAWI, Yahya Rahim; a.k.a.
RAHIM SAFAVI, Yahia; a.k.a. RAHIM-SAFAVI, Yahya; a.k.a.
SAFAVI, Rahim; a.k.a. YAHYA RAHIM-SAFAVI, Seyyed; a.k.a.
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Larestan St., Motahhari Ave, Tehran, Iran; P.O. Box 16765-34,
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SALIMI, Hosein (a.k.a. SALAMI, Hoseyn; a.k.a. SALAMI, Hossein;
a.k.a. SALAMI, Hussayn); citizen Iran; nationality Iran; Passport
D08531177 (Iran) (individual) [IRGC]

SEPANIR OIL AND GAS ENGINEERING COMPANY (a.k.a.
SEPANIR; a.k.a. SEPANIR ESTABLISHMENT), No. 319 Shahid
Bahonar Street, Tehran, Iran [IRGC]

SEPASAD ENGINEERING COMPANY, No. 4 Corner of Shad St.,
Mollasadra Ave., Vanak Square, Tehran, Iran [IRGC]

SHAHLAI, Abdul Reza (a.k.a. SHAHLAEE, Abdul-Reza; a.k.a.
SHAHLAI, Abdol Reza; a.k.a. SHAHLAI, Abdolreza; a.k.a.
SHAHLAI, 'Abdorreza; a.k.a. SHALAI, 'Abd-al Reza; a.k.a.
SHALAI, Abdul Reza; a.k.a. "ABU-AL-KARKH", 'Yusuf"; a.k.a.
"YASIR, Hajji"; a.k.a. "YUSEF, Hajj"; a.k.a. "YUSIF, Haji"; a.k.a.
"YUSIF, Hajji"), Kermanshah, Iran; Mehran Military Base, Ilam
Province, Iran; DOB circa 1957 (individual) [IRGC]

SHAKURI, Gholam, Tehran, Iran; DOB 1964; alt. DOB 1965; alt.
DOB 1966 (individual) [IRGC]

SOLEIMANI, Qasem (a.k.a. SALIMANI, Qasem; a.k.a.
SOLAIMANI, Qasem; a.k.a. SOLEMANI, Qasem; a.k.a.
SOLEYMANI, Ghasem; a.k.a. SOLEYMANI, Qasem; a.k.a.
SULAIMANI, Qasem; a.k.a. SULAYMAN, Qasim; a.k.a.
SULEMANI, Qasem); DOB 11 Mar 1957; POB Qom, Iran; citizen
Iran; nationality Iran; Diplomatic Passport 008827 (Iran) issued 1999
(individual) [IRGC]

TIDEWATER MIDDLE EAST CO. (a.k.a. TIDE WATER
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Alt. Fax: 982188708761; Alt. Fax: 982188708911 [IRGC]

ZAHEDI, Mohammed Reza (a.k.a. MAHDAVI, Reza; a.k.a.
MAHDAWI, Hasan; a.k.a. ZAHDI, Mohammad Riza; a.k.a. ZAHEDI,
Ali Reza), Beirut, Lebanon; DOB 1944; POB Esfahan, Iran;
nationality Iran (individual) [IRGC]