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The Honorable Joseph I. Lieberman
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The Honorable Susan Collins
Ranking Member
Committee on Homeland Security
and Governmental Affairs
United States Senate

The Honorable Jon Kyl
Ranking Member
Subcommittee on Terrorism
and Homeland Security
Committee on the Judiciary
United States Senate

Subject: Firms Reported in Open Sources to Have Sold Iran Refined Petroleum Products between January 1, 2009, and June 30, 2010

The United States has imposed multiple sanctions against Iran to deter it from developing its nuclear program, supporting terrorism, and abusing human rights. On July 1, 2010, the President signed into law the Comprehensive Iran Sanctions, Accountability, and Divestment Act (CISADA) of 2010.¹ CISADA amends the Iran Sanctions Act of 1996 (ISA) to require the President to impose three or more of a possible nine sanctions against persons who knowingly sell or provide Iran with refined petroleum products that, during a 12-month period, (1) have a fair market value of \$1 million or more or (2) have an aggregate fair market value of \$5 million or more.² These new provisions regarding the sale or provision of refined petroleum products to Iran apply only to the sale or provision of refined petroleum products made on or after July 1, 2010. Under ISA, one of the sanctions that the President can apply is to bar foreign firms

¹Pub. L. No. 111-195, 124 Stat. 1312.

²Pub. L. No. 111-195, § 102, 124 Stat. 1317-1321.

that engage in these activities from U.S. government procurement.³ The Department of State administers ISA sanctions.

According to the Department of Energy (DOE), Iran currently does not have sufficient refining capacity to meet its domestic demand for gasoline. Iran imported approximately 130,000 barrels of gasoline per day in 2009 as well as other refined products, such as diesel fuel. Iran's nine refineries are operated by the National Iranian Oil Refining and Distribution Company, according to DOE. With the potential participation of foreign companies, Iran plans to add capacity at eight of its nine refineries in an attempt to fully meet domestic demand for gasoline by 2013 or 2014 at currently projected demand levels, according to DOE officials.

This report highlights open source information that, following further investigation by the State Department, could contribute to the identification of persons or firms whose activities may be sanctionable under ISA, as amended by CISADA. As you requested, in this report, we identify (1) firms that were reported to have sold refined petroleum products⁴ to Iran at any time during the period between January 1, 2009, and June 30, 2010, and (2) firms that also had U.S. government contracts in fiscal year 2009 or 2010 (up to June 2010). We define the sale of refined petroleum products as receiving payment for the provision of any such products through direct sale, shipment, or brokering (i.e., trading) of these products to Iran. GAO did not review the contracts or documents underlying these transactions reported in open sources and did not independently verify these transactions. Further, we did not attempt to determine whether the firms listed in this report meet the legal criteria specified in ISA, as amended by CISADA, and we did not attempt to determine whether reported transactions were conducted on or after July 1, 2010—the date of enactment of CISADA. The Secretary of State is responsible for making such determinations.

To accomplish our objectives, we reviewed open sources, including energy industry standard publications and corporate statements. Examples of industry standard publications include *Oil Daily*, *Oil & Gas News*, and *Platt's Oilgram News*. We listed a firm as having sold refined petroleum products to Iran if three reputable industry publications or the firm's corporate statements reported that the firm sold these products to Iran at any time between January 1, 2009, and June 30, 2010. We also

³Iran-Libya Sanctions Act of 1996, Pub. L. No. 104-172, §§ 5-6, 110 Stat. 1541, 1543-45, as amended. Other sanctions include a denial of Export-Import Bank assistance, a ban on issuing licenses to export controlled technologies to the sanctioned firm, and other sanctions to restrict imports from a sanctioned person in accordance with the International Emergency Economic Powers Act. The Secretary of State, to whom the President has delegated ISA authorities, may waive the sanctions if the Secretary determines that it is necessary to the national interests of the United States to do so. Pub. L. No. 104-172, § 9; Memorandum: Delegation of Responsibilities Under the Iran and Libya Sanctions Act of 1996, 61 Fed. Reg. 64,249 (Nov. 21, 1996).

⁴Refined petroleum products include but are not limited to gasoline, kerosene, diesel fuel, and gas oil. According to the U.S. Energy Information Administration, refined petroleum products include but are not limited to gasoline, kerosene, distillates (including No. 2 fuel oil), liquefied petroleum gas, asphalt, lubricating oils, diesel fuels, and residual fuels. Gas oil is a European and Asian designation for No. 2 diesel fuel and No. 2 heating oil.

indicated whether open sources reported that a firm stopped selling refined petroleum products during this period. We provided firms with an opportunity to comment by telephone and e-mail on the information reported in open sources. Not all of our attempts to reach the firms were successful. To determine whether firms also had U.S. government contracts, we searched the primary governmentwide contracting database for references to the firms. We also obtained U.S. government documents to corroborate information found in the contracting database. See enclosure I for a full description of our scope and methodology.

We conducted our work from April 2010 to August 2010 in accordance with all sections of GAO's Quality Assurance Framework that are relevant to our objective. The framework requires that we plan and perform the engagement to obtain sufficient and appropriate evidence to meet our stated objective and discuss any limitations in our work. We believe that the information and data obtained, and the analysis conducted, provide a reasonable basis for any findings and conclusions.

Sixteen Firms Are Reported to Have Sold Refined Petroleum Products to Iran between January 1, 2009, and June 30, 2010

Tables 1 through 4 list 16 firms identified in open sources as having sold refined petroleum products to Iran at any time during the period between January 1, 2009, and June 30, 2010. GAO did not attempt to determine whether the firms meet the legal criteria specified in ISA as amended by CISADA, or whether sales were conducted on or after July 1, 2010—the date of enactment of CISADA. According to DOE, firms that sell refined petroleum products to Iran may change over the course of a year because a firm may increase, decrease, or end sales from one month to the next. According to the State Department, some firms may have discontinued their activities after passage of CISADA to avoid triggering sanctions. We sorted the 16 firms into different tables on the basis of open source information and the firms' responses to our inquiries. We provided all firms with an opportunity to comment on the information we found in open sources by calling the firms and sending each firm an e-mail.

Table 1 lists 5 firms reported in at least three open sources as having sold Iran refined petroleum products at any time during the period between January 1, 2009, and June 30, 2010. We found no reports or official statements to indicate that these firms have stopped their sales. None of the 5 firms had provided us with comments as of August 27, 2010. Four of the firms are based in Asia, and 1 is based in the Middle East.

Table 1: Firms Reported in Open Sources to Have Sold Iran Refined Petroleum Products between January 1, 2009, and June 30, 2010, with No Indication That They Have Stopped Sales

Firm/Country ^a	Summary of open sources	Comments from firms
Emirates National Oil Company/United Arab Emirates	Open sources reported that Emirates National Oil Company sold gasoline to Iran in 2010.	Attempted to contact on June 29, 2010. ^b No comment as of August 27, 2010.
Hin Leong Trading/Singapore	Open sources reported that Hin Leong Trading sold refined petroleum products, including diesel and gas oil, to Iran in 2009.	Contacted on June 29, 2010. No comment as of August 27, 2010.
ChinaOil ^c /China	Open sources reported that ChinaOil sold gasoline to Iran in 2010.	Contacted on June 29, 2010. No comment as of August 27, 2010.
Unipecc ^d /China	Open sources reported that Unipecc sold gasoline to Iran in 2010.	Contacted on June 29, 2010. No comment as of August 27, 2010.
Zhuhai Zhenrong/China	Open sources reported that Zhuhai Zhenrong sold gasoline to Iran in 2010.	Contacted on June 29, 2010. No comment as of August 27, 2010.

Source: GAO review of open sources.

^aThe country listed in this column is the physical location of the firm as reported in open sources.

^bOur attempts to contact Emirates National Oil Company were unsuccessful.

^cOpen sources identified ChinaOil as the trading subsidiary of PetroChina.

^dOpen sources identified Unipecc as the trading subsidiary of China Petroleum & Chemical Corporation (Sinopec).

Table 2 lists 3 firms reported in at least three open sources as having sold Iran refined petroleum products at any time during the period between January 1, 2009, and June 30, 2010, but the 3 firms are also reported in at least three open sources as having stopped their sales during this same time period. One of the firms is based in Europe and Asia, 1 is based in the Middle East, and 1 is based in Asia. Of these 3 firms, the Independent Petroleum Group of Kuwait confirmed that it had sold refined petroleum products to Iran during the period between January 1, 2009, and June 30, 2010. The other 2 firms—Lukoil and Petronas—had not provided us with comments as of August 27, 2010.

Table 2: Firms Reported in Open Sources to Have Sold Iran Refined Petroleum Products between January 1, 2009, and June 30, 2010, but Some Indication They Have Stopped Sales

Firm/Country ^a	Summary of open sources	Comments from firms
Independent Petroleum Group (IPG)/Kuwait	Open sources reported that IPG sold gasoline to Iran in 2009 and 2010 and stopped in 2010.	IPG confirmed that it sold gasoline to Iran in 2009 and 2010.
Lukoil (Litasco)/Russia (Switzerland)	Open sources reported that Litasco (Lukoil's trading subsidiary) sold gasoline to Iran in 2009 and 2010. Open sources reported that Lukoil stopped selling gasoline to Iran in 2010.	Contacted on June 29, 2010. No comment as of August 27, 2010.
Petronas ^b /Malaysia	Open sources reported that Petronas sold gasoline to Iran in 2009 and 2010 and stopped in 2010.	Contacted on June 29, 2010. No comment as of August 27, 2010.

Source: GAO review of open sources.

^aThe country listed in this column is the physical location of the firm as reported in open sources.

^bOpen sources identified both Petronas and its trading subsidiary, Petco, as having sold gasoline to Iran in 2010.

Table 3 lists 7 firms that (1) at least three open sources reported had sold Iran refined petroleum products at any time during the period between January 1, 2009, and June 30, 2010, but (2) notified GAO that they had stopped their sales. Five of the firms are based in Europe, 1 is based in Eurasia, and 1 is based in Asia. Open sources also reported that all of these firms have stopped selling refined petroleum products to Iran.

Table 3: Firms Reported in Open Sources to Have Sold Iran Refined Petroleum Products between January 1, 2009, and June 30, 2010, but Notified GAO That They Have Stopped Sales

Firm/Country ^a	Summary of open sources	Comments from firms
Glencore/Switzerland	Open sources reported that Glencore sold gasoline to Iran in 2009, but subsequently stopped in 2009.	Notified GAO that it stopped selling gasoline to Iran in September 2009.
Reliance Industries/India	Open sources reported that Reliance Industries of India sold gasoline to Iran in 2009, but subsequently stopped in 2009.	Notified GAO that it stopped selling gasoline to Iran in May 2009, and that its gasoline export contracts prohibit buyers from selling its gasoline to Iran.
Royal Dutch Shell/The Netherlands	Open sources reported that Royal Dutch Shell sold gasoline to Iran in 2009, but subsequently stopped in 2009.	Notified GAO that it stopped selling gasoline to Iran in October 2009.
Total/France	Open sources reported that Total sold gasoline to Iran in 2009 and 2010, but subsequently stopped in 2010.	Notified GAO that it stopped selling gasoline to Iran in May 2010.
Trafigura/Switzerland	Open sources reported that Trafigura sold gasoline to Iran in 2009 and 2010, but subsequently stopped in 2010.	Notified GAO that it stopped selling gasoline to Iran in November 2009.

Firm/Country ^a	Summary of open sources	Comments from firms
Tupras/Turkey	Open sources reported that Tupras sold gasoline to Iran in 2010.	Notified GAO that it stopped selling gasoline to Iran in July 2010, following the announcement of U.S. sanctions against Iran on July 1, 2010.
Vitol/Switzerland	Open sources reported that Vitol sold gasoline to Iran in 2009 and 2010, but subsequently stopped in 2010.	Notified GAO that it stopped selling gasoline to Iran in early 2010.

Source: GAO review of open sources.

^aThe country listed in this column is the physical location of the firm as reported in open sources.

Table 4 lists 1 firm that (1) at least three open sources reported had sold Iran refined petroleum products at any time during the period between January 1, 2009, and June 30, 2010, but (2) notified GAO that it did not sell Iran refined petroleum products during this time period. British Petroleum of the United Kingdom notified GAO that the information reported in open sources was inaccurate.

Table 4: Firm Reported in Open Sources to Have Sold Iran Refined Petroleum Products between January 1, 2009, and June 30, 2010, but Notified GAO That It Had Not Done So

Firm/Country ^a	Summary of open sources	Comments from firm
British Petroleum (BP)/United Kingdom	While some open sources reported that BP sold gasoline to Iran in 2009 or 2010, other open sources reported that BP stopped selling gasoline to Iran in 2008.	Notified GAO that it stopped selling gasoline to Iran in October 2008. BP claimed that the information in the open sources that reported BP sold gasoline to Iran in 2009 or 2010 was inaccurate.

Source: GAO review of open sources.

^aThe country listed in this column is the physical location of the firm as reported in open sources.

Three of the 16 Firms Also Had Contracts with the U.S. Government

In fiscal years 2009 and 2010, the U.S. government obligated over \$2.3 billion in contracts to 3 of the 16 firms identified in tables 1 through 4.⁵ The Department of Defense (DOD) obligated over 99 percent of these funds for purchases of fuel and petroleum products overseas. These 3 firms are presented in table 5 in order of magnitude of obligations, from greatest to least, as reported by the primary government contracting database.⁶

Table 5: Firms Reported to Have Sold Iran Refined Petroleum Products between January 1, 2009, and June 30, 2010, and Have U.S. Government Contracts

Firm/Country ^a	U.S. government obligations ^b		
	FY 2009	FY 2010 ^c	Total
British Petroleum ^d /United Kingdom	\$1,359,726,907	\$837,505,914	\$2,197,232,821
Total ^d /France	131,022,563	376,716	131,399,279
Emirates National Oil Company/United Arab Emirates	235,067	0	235,067
Total			\$2,328,867,167

Source: GAO analysis of Federal Procurement Data System-Next Generation records and other government records.

^aThe country listed in this column is the physical location of the firm as reported in open sources.

^bWe confirmed that each of these firms had U.S. government contracts by obtaining official documents and statements that confirmed the existence of contracts with these firms. For a complete description of the methodology used to complete this table, see enclosure I.

^cWe searched for U.S. government contracts in the first 8 months of fiscal year 2010.

^dBritish Petroleum and Total notified GAO that they stopped selling gasoline to Iran in November 2008 and May 2010, respectively.

According to the primary governmentwide contracting database, DOD obligated funds to

- British Petroleum for the purchase of jet and turbine fuel;
- Total of France for the purchase of jet fuel, gasoline, and diesel; and
- Emirates National Oil Company for the lease of fuel storage buildings.

⁵An obligation is recorded when a government agency enters into a binding agreement to purchase services or goods.

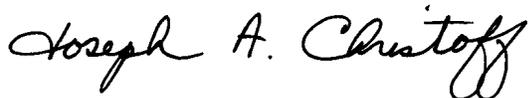
⁶The Federal Procurement Data System-Next Generation (FPDS-NG) is the primary governmentwide contracting database. More than 60 government agencies, departments, and other entities submit contract data to FPDS-NG. The database can be accessed at https://www.fpds.gov/fpdsng_cms/. Reporting requirements for FPDS-NG are in the *Federal Acquisition Regulation* (FAR), subpart 4.6. FPDS-NG data are described in FAR 4.602.

Agency Comments

We provided the Departments of State, Energy, and Defense with a draft of this report for their review. State and Energy provided technical comments, which we incorporated into the report. The State Department stated that it did not independently confirm the validity of these open source reports. DOD declined to comment.

As agreed with your offices, unless you publicly announce the contents of this report earlier, we plan no further distribution until 30 days from the report date. At that time, we will send copies of the report to the appropriate congressional committees, the Secretary of State, the Secretary of Energy, the Secretary of Defense, and other interested parties. In addition, the report will be available at no charge on GAO's Web site at <http://www.gao.gov>.

If you or your staffs have any questions about this report, please contact me at (202) 512-8979 or christoffj@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. Major contributors to this report include Tetsuo Miyabara (Assistant Director), JoAnna Berry, Jennifer Bryant, Jon Fremont, Lauren Membreño, and Pierre Toureille. Technical support was provided by Colleen Candrl, Debbie Chung, Phillip Farah, Julia Kennon, Grace Lui, Jodi Munson, and Erin Smith.



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Director, International Affairs and Trade

Enclosure - 1

Scope and Methodology

To identify firms reported in open sources to have sold refined petroleum products to Iran at any time during the period between January 1, 2009, and June 30, 2010, we analyzed open source information that GAO energy and information specialists determined to be credible and comprehensive. We reviewed open sources published through July 21, 2010, to capture activity that may have occurred through June 30, 2010. Open source information is overt and publicly available information, as opposed to covert or classified. It is a key component of traditional intelligence and information-gathering agencies, such as the Central Intelligence Agency. Open source information can provide a broad range of useful data for analysis, but the validity of an analysis can be compromised if it relies on open sources that contain inaccurate, imprecise, incomplete, or otherwise faulty information. We took the following steps to mitigate this risk in developing our analysis.

First, we relied only on government reports and information, energy industry trade publications from around the world, and corporate Web site information to develop a preliminary listing of firms reported in open sources to have sold refined petroleum products to Iran at any time during the period between January 1, 2009, and June 30, 2010. We obtained reports and information from the Department of Energy (DOE), the Congressional Research Service (CRS), the Organization of Petroleum Exporting Countries, the International Energy Agency, and the United Nation's commodity trade statistics database. We interviewed officials from DOE and the Department of State regarding the Iranian energy sector. We searched almost 200 industry trade publications for reports of firms selling refined petroleum products, including diesel fuel and gas oil, to Iran at any time during the period between January 1, 2009, and June 30, 2010. We defined the sale of refined petroleum products as receiving payment for the provision of any such products through direct sale, shipment, or brokering (i.e., trading) of these products to Iran. The trade publications were compiled by Nexis and include *Oil Daily*, *Oil and Gas News*, *Oil and Gas Journal*, and *Platt's Oilgram News*, among others. We excluded sources deemed insufficiently reliable, such as newspaper reports, newswires, and direct news releases from the Iranian government. We also searched our sources for specific firms named in U.S. government reports from DOE and CRS as sellers of refined petroleum products to Iran. We also searched firm Web sites for press releases and corporate statements regarding their activity in the sale of refined petroleum products to Iran or for corrected information that had been publicly reported.

Second, we required multiple corroborating sources of information for every entry in our tables of firms reported to have sold refined petroleum products to Iran at any time during the period between January 1, 2009, and June 30, 2010 (see tables 1 through 4). To determine whether the preliminary listing of firms resulting from the above searches was based on sufficient evidence, a team of GAO analysts reviewed the list and confirmed that one of the following criteria had been met: (1) at least three standard industry publications cited the firm as having sold refined petroleum products to Iran at any time during the period between January 1, 2009, and June 30, 2010, or (2) the firm provided information on its corporate Web site about its sale of refined petroleum

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products to Iran at any time during this period *and* at least one standard industry publication cited the firm's sale of refined petroleum products to Iran at any time during this period. If not all of the analysts on the team were completely satisfied that these criteria were met, the firm was not included in our tables. We also applied the same methodology to determine whether a firm had stopped selling refined petroleum products to Iran during the same period. As in all GAO products, our evidence also had to convince independent GAO fact-checkers—who confirmed that the appropriate criteria had been met for all firms—before it could be included in our final listing. Therefore, the firms listed in tables 1 through 4 represent a minimum number of firms that sold refined petroleum products to Iran at any time during the period between January 1, 2009, and June 30, 2010.

Analysts fluent in the appropriate language contacted the firms by telephone to introduce GAO, explain our project, and obtain an appropriate point of contact within the firm to officially comment on the information reported in open sources. We then sent the firms a letter containing information from tables 1 through 4 concerning the firms' reported activities. As of August 27, 2010, 9 of the 16 firms had responded. We incorporated these responses into tables 1 through 4.

To determine the extent to which the 16 firms identified in open sources as having sold refined petroleum products to Iran also have contracts with the U.S. government, we searched the Federal Procurement Data System-Next Generation (FPDS-NG) for references to these firms. We chose FPDS-NG to determine whether any of these firms also had contracts with the U.S. government because FPDS-NG has served as the primary governmentwide contracting database since 1978. Congress, executive branch agencies, and the public rely on FPDS-NG for a broad range of data on agency contracting actions, procurement, and spending.⁷ The Office of Management and Budget established FPDS-NG, and the General Services Administration administers the system.⁸ More than 60 government departments, agencies, and other entities submit contract data to FPDS-NG. The database contains data on obligations, which are recorded when a government agency enters into a contract to purchase services or goods.

We searched the FPDS-NG archives for fiscal years 2009 and 2010 (our search included the first 8 months of fiscal year 2010) using search terms that would select any record with the same firm name as identified in any of tables 1 through 4. After matching firms from these tables with records in FPDS-NG, we obtained the Data Universal Numbering System (DUNS) numbers for the firms determined to be identical matches and searched

⁷FPDS-NG can be accessed at https://www.fpds.gov/fpdsng_cms/. Reporting requirements for FPDS-NG are in the *Federal Acquisition Regulation* (FAR) subpart 4.6. FPDS-NG data are described in FAR 4.602.

⁸For more information on FPDS-NG and other federal procurement data systems, see GAO, *Federal Contracting: Observations on the Government's Contracting Data Systems*, GAO-09-1032T (Washington, D.C.: Sept. 29, 2009).

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FPDS-NG for these DUNS numbers.⁹ With certain exceptions, all firms that do business with U.S. agencies are required by the U.S. government to register with the U.S. government Central Contract Registration database and to obtain a unique DUNS number. We matched all of the data in table 5 to individual firms' DUNS numbers. Additionally, we matched the firms' street addresses listed in the Central Contract Registration database to the firm's officially listed addresses.

We took steps to corroborate key FPDS-NG information by obtaining U.S. government documents and public statements confirming that the 3 firms listed in table 5 have U.S. contracts. To do so, we searched the Department of Defense's Electronic Document Access system¹⁰ to locate copies of relevant contract documents.

Our searches for U.S. contracts only covered firms that we had identified as being directly involved in the sale of refined petroleum products to Iran. We included a parent firm or subsidiary only if that firm had also been reported in open sources as having sold refined petroleum products to Iran. Therefore, U.S. contracts held by a subsidiary of a parent firm might not be identified if (1) the firm that actually sold refined petroleum products to Iran is a subsidiary of a parent firm, but the open sources identified the subsidiary by a common name associated with the parent firm; and (2) the parent firm identified in open sources was not listed in FPDS-NG as the recipient of the U.S. contract.

(320784)

⁹DUNS numbers are nine-digit identifying numbers obtained by firms through Dun and Bradstreet to uniquely identify a firm. Dun and Bradstreet is a leading source of commercial information and maintains a commercial database with more than 140 million business records. U.S. vendors must be registered in the U.S. government Central Contract Registration database prior to the award of a U.S. government contract, and a firm must have a DUNS number to register. We also compared the street addresses of the firms listed in tables 1 through 4 with street addresses listed in the Central Contract Registration database (<https://www.bpn.gov/ccr/>).

¹⁰The Electronic Document Access system is a Department of Defense online system designed to provide acquisition-related information.

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