



441 G St. N.W.
Washington, DC 20548

January 7, 2014

Congressional Committees

Iranian Commercial Activities: Foreign Firms Reported to Have Engaged in Certain Activities Involving Iran’s Energy or Communications Sectors

Iran’s economy and government rely heavily on revenues from its oil and gas industry. Iran is the fourth-largest holder of proven oil reserves in the world, and petroleum accounts for approximately 80 percent of Iran’s exports.¹ Although previously heavily dependent on foreign sources of refined petroleum products, Iran has significantly decreased its gasoline import dependence in part by increasing its domestic refining capacity. Iran has also restricted free speech. These restrictions include blocking access to telecommunications. The Iran Threat Reduction and Syria Human Rights Act of 2012 and Senate reports 111-201 and 112-26 contain recurring mandates for GAO to report on firms engaging in certain types of commercial activities with Iran.² Since 2010, in response to these mandates and other requests, we have issued a series of reports on foreign firms reported to have engaged in commercial activities in Iran’s energy sector, sold refined petroleum products to Iran, or exported technologies to Iran for blocking telecommunications.³

This report updates our prior reports by identifying any foreign firms reported to have (1) engaged in commercial activity in Iran’s energy sector between October 1, 2012, and November 7, 2013; (2) sold refined petroleum to Iran between October 1, 2012, and November 7, 2013; or (3) exported technology to Iran between December 16, 2012, and November 7, 2013, for telecommunications blocking. The report also identifies any firms that had U.S. contracts, awards, or purchasing agreements while having been reported to have engaged in such activities.⁴ In addition, enclosures II and III to this report update the activity status for firms that we previously identified as having been reported to be engaged in such activities.

To accomplish our first three objectives, we used information published in open sources on or before November 7, 2013, updating information included in our prior reports. These open sources consisted of industry and trade publications, corporate reports and statements, and U.S. Securities and Exchange Commission (SEC) filings. On the basis of the open-source information, we categorized firms as “Active,” “Insufficient information available,” or

¹Central Intelligence Agency, World Factbook, <https://www.cia.gov/library/publications/the-world-factbook/geos/ir.html>, accessed on November 23, 2013.

²Pub. L. No. 112-158, 126 Stat. 1214. S. Rep. No. 111-201 (2010) and S. Rep. No. 112-26 (2011).

³For example, see GAO, *Firms Reported to Have Sold Iran Refined Petroleum Products or Engaged in Commercial Activities in Iran’s Energy Sector*, GAO-13-173R (Washington, D.C.: Dec. 7, 2012); *Firms Reported to Have Engaged in Activities Related to Iran’s Energy and Communications Sectors While Having Had U.S. Government Contracts*, GAO-13-344R (Washington, D.C.: Feb. 25, 2013). For a list of all seven related reports, see GAO Related Products at the end of this report.

⁴In this report, “contracts” refers collectively to contracts, awards, and purchasing agreements.

“Withdrawn.”⁵ We attempted to contact all 15 firms that we identified as “Active” or “Insufficient information available” to offer them an opportunity to comment on our findings.⁶ We did not review the contracts and documents underlying any reported transactions and did not independently verify such transactions. The Secretary of State is responsible for determining whether such activities met the legal criteria for sanctionable activities under U.S. law; we did not attempt to make such determinations.⁷ For our fourth objective, we searched the Federal Procurement Data System-Next Generation (FPDS-NG), the primary government-wide contracting database since 1978. See enclosure I for further details of our scope and methodology.

We conducted this performance audit from August 2013 to January 2014 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Results in Brief

Our reviews of open sources published between October 1, 2012, and November 7, 2013, identified four foreign firms that were reported to have engaged in commercial activity in Iran’s energy sector during this time period. These firms include one firm that we had not identified previously—China Oilfield Services Limited. In addition, since our last report in December 2012, we have moved four firms—INA, ONGC Videsh Ltd., Petronet LNG, and Sasol—to the “Withdrawn” category. For eight additional firms that we previously identified as reported to have engaged in commercial activity in Iran’s energy sector, we found insufficient information to indicate that they had either continued or ceased such activity during the specified time period.

Our reviews of open sources published between October 1, 2012, and November 7, 2013, did not identify any firms that were reported to have sold refined petroleum products to Iran during this time period. In addition, since our last report in December 2012, we have moved one firm—Zhuhai Zhenrong—from the “Insufficient information available” category to the “Withdrawn” category. For four additional firms that we previously identified as reported to have sold refined petroleum products to Iran, our open-source review provided insufficient information to indicate

⁵For example, for each of our first three objectives, we categorized a firm’s status as “Active” if such activity was reported in (1) at least three standard industry publications; (2) the firm’s corporate statements and at least one standard industry publication; or (3) the firm’s corporate reports or statements, an SEC filing, or a letter from the firm to GAO. We categorized a firm’s status as “Withdrawn” if at least three open sources published during the specified time period reported that the firm had ceased the activity. If a firm notified us that it had ceased the activity, we categorized the firm as “Withdrawn” only if our open-source review found no new reports of the activity since we last reported on the firm. If our last report listed a firm as “Withdrawn,” we continued to categorize it as “Withdrawn” in our current report if we did not identify at least three open sources indicating that the firm had sold refined petroleum products to, or engaged in commercial activities in, Iran within the specified time period. We categorized a firm’s status as “Insufficient information available” if the results of our review of open sources, published within the specified time period, did not meet the criteria to categorize the firm as either “Active” or “Withdrawn” (as defined above). See enclosure I for more information about our use of these criteria.

⁶We sent letters to 14 of the firms. Because there was no mail service to Syria, the location of one of the firms, we attempted to contact the firm, Sytrol, by telephone but were not successful. As of December 31, 2013, 7 of the 15 firms had responded to our requests for comment.

⁷For a discussion of sanctions against Iran, see, for example, GAO, *U.S. and International Sanctions Have Adversely Affected the Iranian Economy*, GAO-13-326 (Washington, D.C.: Feb. 25, 2013).

either that they had continued or ceased selling such products to Iran during the specified time period.

Our review of open sources published between December 16, 2012, and November 7, 2013, did not identify any foreign firms that were reported to have exported technologies to the Iranian government for blocking telecommunications by monitoring, filtering, or disrupting the flow of information and communications. In a prior report, we noted numerous challenges to identifying such firms through open sources.⁸ For example, a firm’s intention in selling Iran technology may be difficult to determine because technology that can enable acceptable filtering to block objectionable sites can also be used for unacceptable filtering to disrupt the free flow of information and communication.

None of the four firms that we identified as reported to have engaged in commercial activity in Iran’s energy sector at some point between October 1, 2012, and November 7, 2013, had U.S. government contracts, according to FPDS-NG. As already noted, we did not identify any firms that were reported to have either sold Iran refined petroleum products or exported technologies for telecommunications blocking between those dates.

Four Foreign Firms Were Reported in Open Sources to Have Engaged in Commercial Activity in Iran’s Energy Sector between October 1, 2012, and November 7, 2013

Our review of open sources published between October 1, 2012, and November 7, 2013, identified four foreign firms that were reported to have engaged in commercial activity in Iran’s energy sector during this time period (see table 1). These firms included one firm, China Oilfield Services Limited, that we had not previously identified. Enclosure II shows our categorizations of all firms reported in open sources to have engaged in commercial activity in Iran’s energy sector at some point between January 1, 2005, and November 7, 2013.

Table 1: Foreign Firms Reported in Open Sources as Engaging in Commercial Activity in Iran’s Energy Sector between October 1, 2012, and November 7, 2013

| Firm | Country^a |
|---|----------------------------|
| 1. China National Petroleum Corporation | China |
| 2. China Oilfield Services Limited | China |
| 3. Oil and Natural Gas Corporation (ONGC) | India |
| 4. Oil India Ltd. | India |

Source: GAO analysis of open-source information.

Notes: We categorized a firm reported to have engaged in commercial activity as (“Active”) if the relevant activity was reported in (1) at least three standard industry publications; (2) the firm’s corporate statements and at least one standard industry publication; or (3) the firm’s corporate reports or statements, an SEC filing, or a letter from the firm to GAO. We based our categorizations of firms’ status on open-source information published between October 1, 2012, and November 7, 2013.

^aThe country listed is the firm’s physical location as reported in open sources.

In addition, since our last report in December 2012, we have moved four firms—INA, ONGC Videsh Ltd., Petronet LNG, and Sasol—to the “Withdrawn” category. For an additional eight

⁸See GAO, *The U.S. Government Is Establishing Procedures for a Procurement Ban against Firms that Sell Iran Technology to Disrupt Communications but Has Not Identified Any Firms*, GAO-11-706R (Washington, D.C.: June 30, 2011).

firms that we identified in prior reports as reported to have engaged in commercial activity in Iran’s energy sector, we found insufficient open-source information to indicate that they had either continued or ceased such activities during the specified time period (see table 2). According to Department of State (State) officials, the number of firms that open sources report as engaged in commercial activities in Iran’s energy sector is decreasing, in part because some firms have found ways to avert mention of these activities in open sources.

Table 2: Foreign Firms for Which There Was Insufficient Open-Source Information to Indicate That They Had Either Continued or Ceased Engaging in Commercial Activity in Iran’s Energy Sector between October 1, 2012, and November 7, 2013

| Firm | Country ^a |
|--|----------------------|
| 1. Amona | Malaysia |
| 2. China National Offshore Oil Corporation | China |
| 3. Daelim | South Korea |
| 4. Indian Oil Corporation Ltd. | India |
| 5. Petrofield | Malaysia |
| 6. Petróleos de Venezuela S.A. | Venezuela |
| 7. Sinopec | China |
| 8. SKS Ventures | Malaysia |

Source: GAO analysis of open-source information.

Notes: We categorized a firm’s status as “Insufficient information available” if our review of open sources published between October 1, 2012, and November 7, 2013, did not identify, for example, at least three open-source reports indicating whether a firm that one of our prior reports identified as “Active” or “Insufficient information available” had continued or ceased commercial activity in Iran’s energy sector.

^aThe country listed is the firm’s physical location as reported in open sources.

No Foreign Firms Were Reported in Open Sources to Have Sold Refined Petroleum Products to Iran between October 1, 2012, and November 7, 2013

Our review of open sources published between October 1, 2012, and November 7, 2013, did not identify any firms that were reported to have sold refined petroleum products to Iran during this time period. In addition, since our last report, we have moved one firm—Zhuhai Zhenrong—from the “Insufficient information available” category to the “Withdrawn” category.⁹ For four firms we identified in prior reports as reported to have sold refined petroleum products to Iran, our open-source review found insufficient information to indicate that they had either continued or ceased selling such products to Iran during the specified time period (see table 3). Enclosure III shows our categorizations of all firms reported in open sources to have sold Iran refined petroleum products at some point between January 1, 2009, and November 7, 2013.

⁹On January 12, 2012, State imposed sanctions on Zhuhai Zhenrong for its sales of refined petroleum products to Iran. State’s process for determining whether to impose sanctions on a firm includes a review of nonpublic information. In this report, we rely on open-source information that is overt and publicly available. Pursuant to our methodology, Zhuhai Zhenrong was placed in the “Withdrawn” category because the firm notified us that it had ceased the activity and our open-source review from October 1, 2012, through November 7, 2013, found no new reports of the activity since our prior report.

Table 3: Foreign Firms for Which There Was Insufficient Open-Source Information to Indicate That They Had Either Continued or Ceased Selling Refined Petroleum Products to Iran between October 1, 2012, and November 7, 2013

| Firm | Country^a |
|--------------------------------|----------------------------|
| 1. China Oil | China |
| 2. Petróleos de Venezuela S.A. | Venezuela |
| 3. Sytrol | Syria |
| 4. Unipet | China |

Source: GAO analysis of open-source information.

Notes: We categorized a firm's status as "Insufficient information available" if our review of open sources published between October 1, 2012, and November 7, 2013, did not identify, for example, at least three open-source reports indicating whether a firm that one of our prior reports identified as "Active" or "Insufficient information available" had continued or ceased sales of refined petroleum products to Iran.

^aThe country listed is the firm's physical location as reported in open sources.

No Foreign Firms Were Reported in Open Sources to Have Exported Technologies to Iran for Blocking Telecommunications between December 16, 2012, and November 07, 2013

Our review of open sources published between December 16, 2012, and November 07, 2013, did not identify any foreign firms that were reported to have exported technologies to the Iranian government for blocking telecommunications by monitoring, filtering, or disrupting information and communication flows during the specified time period.¹⁰ Our prior reviews of open sources for firms reported to have exported telecommunications-blocking technologies also did not identify any firms.¹¹ We previously reported on numerous challenges to identifying firms through open sources; these challenges may account for our inability to identify any firms. For example, the competitive and proprietary nature of the communication industry limits information, if any, reported in open sources. Additionally, a firm's intention in selling Iran technology may be difficult to determine, because technology that can enable acceptable filtering for objectionable sites, such as pornography, can also be used to disrupt the free flow of information and communication.¹²

None of the Firms Reported to Have Engaged in Commercial Activity in Iran's Energy Sector between October 1, 2012, and November 7, 2013, Had U.S. Government Contracts

None of the four firms that we identified as reported to have engaged in commercial activity in Iran's energy sector between October 1, 2012, and November 7, 2013, had U.S. government

¹⁰We would identify firms as reported to have exported technologies to the Iranian government for monitoring, filtering, or disrupting information and communication flows between December 16, 2012, and November 07, 2013, only when three standard industry publications or the firm's corporate statements reported the firm to have signed an agreement to conduct business, invested capital, or received payment for providing goods or services.

¹¹GAO-13-344R, GAO-11-706R.

¹²For a more complete discussion of these challenges, see GAO-11-706R.

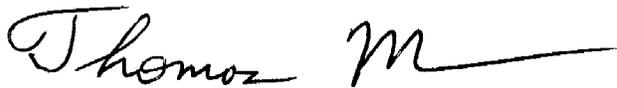
contracts.¹³ As already noted, we did not identify any firms reported to have sold Iran refined petroleum products or exported technologies for telecommunications blocking between those dates.

Agency Comments

We provided a draft of this report to the Department of State for comment. State declined to comment.

We are sending copies of this report to appropriate congressional committees and the Secretary of State. In addition, the report is available at no charge on the GAO Website at <http://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at (202) 512-9601 or melitot@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report are listed in enclosure IV.



Thomas Melito
Director, International Affairs and Trade

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¹³Of the 11 foreign firms for which we found insufficient information published between October 1, 2012, and November 7, 2013, to determine whether they were reported to have withdrawn from previously-reported commercial activity in Iran's energy sector or sales of refined petroleum products to Iran, one had U.S. government contracts. According to data from FPDS-NG, that firm—Daelim—has contracts for housing construction at a U.S. military base in South Korea.

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Chairman
The Honorable Mike Crapo
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Committee on Banking, Housing, and Urban Affairs
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House of Representatives

Enclosure I

Scope and Methodology

To identify foreign firms that were reported to have engaged in commercial activities in Iran's energy sector since our last report on the topic, issued in December 2012,¹⁴ we reviewed and analyzed open—that is, overt and publicly available—sources published between October 1, 2012, and November 7, 2013.

- We conducted searches of industry publications and company reports and statements. For the purposes of our search, we defined commercial activity as having signed an agreement to conduct business; invested capital; held an interest in an Iranian energy sector project; or received payment for the provision of goods or services in the Iranian oil, gas, or petrochemical sectors. When reports varied regarding certain details of a firm's project, we presented the information reported in the most recent source available.
- We searched English-language open-source information that we determined to be credible and comprehensive in consultation with an information specialist who is knowledgeable about the energy sector. We used the Nexis Oil and Energy databases, which list trade publications where more than 60 percent of the stories pertain to the oil and energy industries. These publications included *Oil Daily*, *Oil and Gas News*, *Oil and Gas Journal*, and *Platt's Oilgram News*, among others. We then screened the publications and excluded sources that we deemed insufficiently reliable, such as newspaper reports, newswires, and direct news releases from the Iranian government.
- We searched for the names of firms identified in our last report issued in December 2012 as well as for key terms such as "Iran" that appeared within 25 words from "explore," "drill," "refinery," "natural gas," or "petroleum."¹⁵ We also searched for locations in Iran where oil, gas, and petrochemical activities were being conducted. In addition, we reviewed company publications, including annual reports; U.S. Securities and Exchange Commission (SEC) filings, if available; firms' press releases and corporate statements that publicly reported their commercial activities in Iran; and corrected information that had been publicly reported. We excluded firms that reported purchasing crude oil or natural gas from Iran, because these purchases did not meet our definition of commercial activity in Iran's oil, gas, or petrochemical sectors. We identified firms that were reported as having contracts, agreements, and memorandums of understanding to conduct commercial activity in Iran.
- We did not determine whether the agreements represented final contracts or memorandums of understanding, which are typically nonbinding agreements. We did not review the contracts and documents underlying the reported transactions and did not independently verify the transactions. The Secretary of State is responsible for determining whether activity in Iran's energy sector meets the legal criteria for sanctionable activities under U.S. law; we did not attempt to make such determinations.

¹⁴GAO, *Firms Reported to Have Sold Iran Refined Petroleum Products or Engaged in Commercial Activities in Iran's Energy Sector*, GAO-13-173R (Washington, D.C.: Dec. 7, 2012).

¹⁵GAO-13-173R.

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To identify foreign firms that were reported to have sold refined petroleum products to Iran since our last report on the topic, issued in December 2012,¹⁶ we reviewed and analyzed open-source information published between October 1, 2012, and November 7, 2013, to identify sales reported to have occurred during that period. Again, we searched open-source information that we determined to be credible and comprehensive in consultation with an information specialist on our staff. For the purposes of our search, we defined refined petroleum products to include gasoline, kerosene, diesel fuel, and gas oil. We searched the English-language industry and trade publications already described for reports of such activity by firms at any time between October 1, 2012, and November 7, 2013. We then screened the publications and excluded sources deemed insufficiently reliable, such as newspaper reports, newswires, and direct news releases from the Iranian government. We also reviewed company publications, annual reports, SEC filings, Federal Register Notices, and press releases and corporate statements for reports of sales of refined petroleum products to Iran or for corrected information that had been publicly reported.

To identify foreign firms reported to have exported technologies to the Iranian government for blocking telecommunications by monitoring, filtering, and disruption of information and communications flows since our last report on the topic, issued in February 2013,¹⁷ we reviewed and analyzed open-source information published between December 16, 2012, and November 7, 2013. Again, we searched open-source information that we determined to be credible and comprehensive in consultation with an information specialist on our staff. For the purposes of our search, relevant activity for telecommunications firms included, for example, firms' corporate statements reporting that the firm had signed an agreement to conduct business, invested capital, or received payment for providing goods or services in connection with these technologies. We reviewed a range of English-language open-source information in an attempt to identify firms, including industry standard trade publications, marketing reports, corporate statements, SEC filings, and general web searches. We excluded sources that we deemed insufficiently reliable, such as newspaper reports, newswires, and direct news releases from the Iranian government. We searched Nexis.com to find content files covering the Internet, telecommunications, and electronics industries for the time period between December 16, 2012, and November 7, 2013. Included in these files were numerous industry standard trade publications, such as the *Electronics Engineering Times*, *Communications Today*, and *TechWeb*. We searched Gartner.com for marketing reports and firm websites for press releases and corporate statements. We searched and analyzed Securities and Exchange Commission filings filed between December 16, 2012, and November 7, 2013. We also conducted general web searches for specific firms named in nongovernmental reports or in interviews with private sector firms or mentioned in the media.

After identifying firms reported to have engaged in such activities, we categorized the status of each firm's activities as "Active" for the reporting period if one of the following criteria had been met: (1) at least three standard industry publications reported that the firm was engaged in the relevant activity at any time during the specified time period; (2) the firm provided information on its corporate website about the identified activity at any time during the specified period, and at least one standard industry publication corroborated the firm's activity at any time during this period; or (3) the firm indicated in a corporate report (or statements) or an SEC filing, or confirmed in a letter to us, that it had conducted the relevant activity during this period. If none

¹⁶GAO-13-173R.

¹⁷GAO, *Firms Reported to Have Engaged in Activities Related to Iran's Energy and Communications Sectors While Having Had U.S. Government Contracts*, GAO-13-344R (Washington, D.C.: Feb. 25, 2013).

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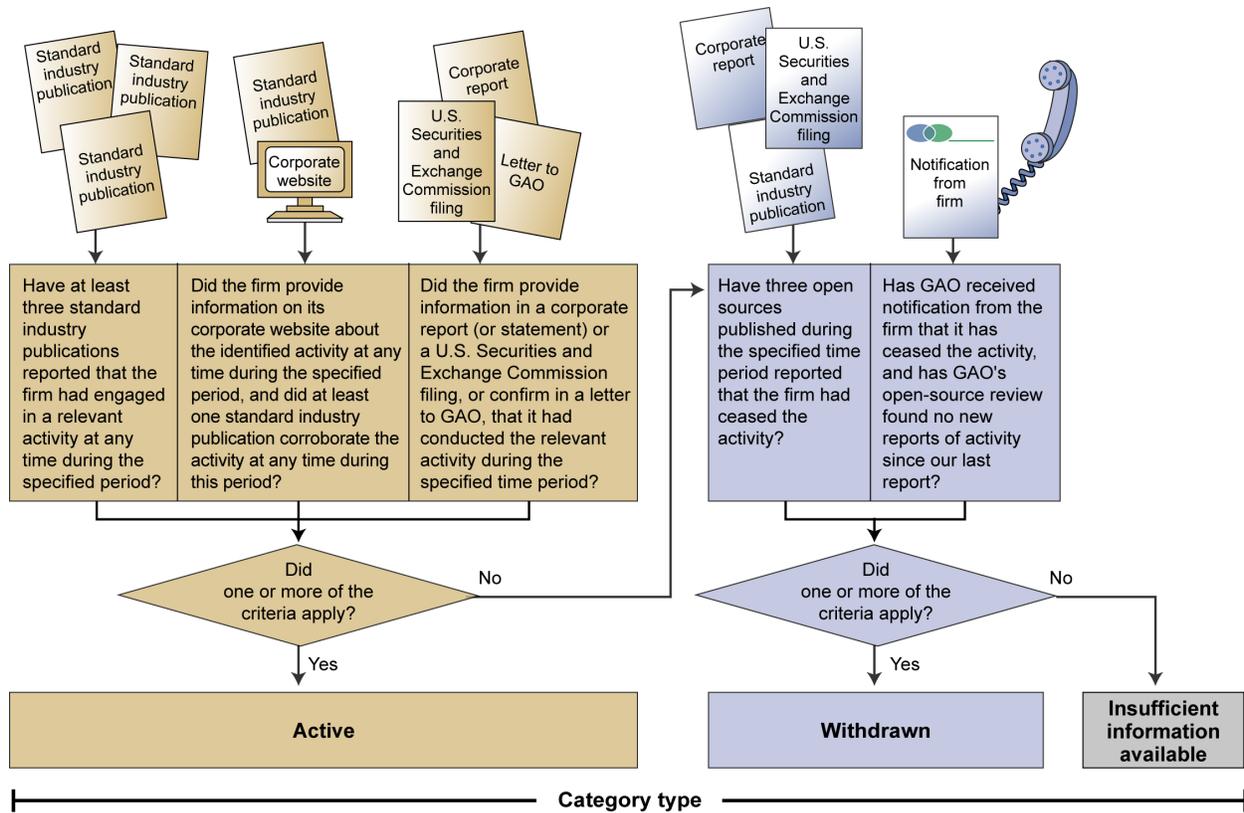
of these criteria were met, we did not categorize the firm as “Active.” We did not review the contracts or documents underlying the transactions and activities reported in open sources and did not independently verify these transactions and activities. We reviewed open-source information to identify the reported details of the activities. In cases where dates of activity were not specified in the reports, we used the date of publication for the date of activity.

For firms identified in prior GAO reports that did not meet our criteria for “Active,” we used the following criteria to categorize each firm’s activities as “Withdrawn” or “Insufficient information available” (see fig. 1):

- We categorized a firm’s status as “Withdrawn” if three open sources, published during the specified time period, reported that the firm had ceased the activity. If a firm notified us that it had ceased the activity, we listed the firm as “Withdrawn” only if our open-source review found no new reports of the activity since we last reported on the firm. If a firm had been listed as “Withdrawn” in our last report, we continued to list it as “Withdrawn” in this report if we did not identify three open-source reports indicating that the firm had made sales of refined petroleum products or engaged in commercial activities within the specified time period.
- We categorized a firm’s status as “Insufficient information available” if the results of our review of open sources, published within the specified time period, did not meet the criteria to categorize the firm as either “Active” or “Withdrawn” (as defined above). For example, if a firm previously listed as “Active” or “Insufficient information available” was identified in two open-source reports as selling refined petroleum products to Iran during the specified time period, we listed the firm’s status as “Insufficient information available.” Similarly, we categorized a firm as “Insufficient information available” if (1) it notified us that it had ceased commercial activity in Iran’s energy sector and (2) one open-source report indicated that the firm was engaged in such activities during the specified time period.

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Figure 1: Criteria for Categorizing Firms Identified in Prior GAO Reports as Reported to Have Engaged in Certain Activities in Iran’s Energy or Communications Sectors



Source: GAO analysis.

We attempted to send letters via FedEx International Priority to 14 of the 15 firms whose status we categorized as “Active” or “Insufficient information available,” requesting comment on our findings. We searched each firm’s official website or the Internet to identify its contact information. Because there was no mail service to Syria, we attempted to contact the Syrian firm Sytrol by telephone but were not successful. In addition, because our letter to Petr6leos de Venezuela S.A. was returned, we attempted to contact the firm by telephone. As of December 31, 2013, seven of the 15 firms had responded. We have incorporated their comments into our findings, as appropriate.

To identify firms (reported in open sources to have engaged in the relevant activities) that had been awarded contracts, awards, or purchasing agreements with the U.S. government, we searched the Federal Procurement Data System-Next Generation (FPDS-NG). We chose FPDS-NG because it has served as the primary government-wide contracting database since

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1978.¹⁸ We searched the FPDS-NG archives for the period from December 16, 2012, to November 7, 2013, using the Data Universal Numbering System (DUNS) numbers for the four firms identified as having commercial activities in Iran and for the firms categorized as “Insufficient information available.” With certain exceptions, all firms that do business with U.S. agencies are required to register with the U.S. government’s central contractor registry and obtain a unique DUNS number.

We conducted this performance audit from August 2013 to January 2014 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

¹⁸Congress, executive branch agencies, and the public rely on FPDS-NG for a broad range of data on agency contracting actions, procurement, and spending. FPDS-NG can be accessed at https://www.fpds.gov/fpdsng_cms/. Reporting requirements for FPDS-NG are in Federal Acquisition Regulation (FAR) subpart 4.6; FPDS-NG data are described in FAR 4.602. The Office of Management and Budget established FPDS-NG, and the U.S. General Services Administration administers the system. For 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).

Enclosure II

Firms Reported in Open Sources to Have Engaged in Commercial Activity in Iran's Energy Sector at Some Point between January 1, 2005, and November 7, 2013

Table 4 lists information about firms that open sources—published between January 1, 2005, and November 7, 2013—reported to have engaged in commercial activity in Iran's energy sector at some point during the specified time period. The table includes information presented in our March 2010, August 2011, and December 2012 reports.¹⁹ Over this period of time, we changed the status of 31 firms from “Active” to “Withdrawn,” based on open source reports of their commercial activities between January 1, 2005, and November 7, 2013. (The Secretary of State is responsible for determining whether activity in Iran's energy sector meets the legal criteria for sanctionable activities under U.S. law. We did not attempt to make such determinations).

Table 4: Foreign Firms That Open Sources Reported to Have Engaged in Commercial Activity in Iran's Energy Sector at Some Point between January 1, 2005, and November 7, 2013, and Comments about Their Current Status

| Firm | Country ^a | Status in GAO's March 2010 report ^b | Status in GAO's August 2011 report | Status in GAO's December 2012 report | Status in GAO's current report | Comments |
|---|----------------------|--|------------------------------------|--------------------------------------|--------------------------------|---|
| 1. China National Petroleum Corporation | China | Active | Active | Active | Active | Open sources published during the period of our current review reported that the firm has an interest in the project to develop the Azadegan Oil Field. The firm had not commented on our findings as of December 31, 2013. |
| 2. China Oilfield Services Limited | China | Not listed | Not listed | Not listed | Active | Open sources published during the period of our current review reported that the firm has ongoing drilling operations in Iran. The firm had not commented on our findings as of December 31, 2013. |
| 3. Oil and Natural Gas Corporation (ONGC) | India | Active | Active | Insufficient information available | Active | The firm's 2012-2013 annual report stated that the firm has a 40 percent interest in the Farsi Block Project. However, the firm also notified us that it has not been involved in any commercial activities in Iran's energy sector or any block, field, or project in Iran for the last several years. |

¹⁹GAO, *Firms Reported in Open Sources as Having Commercial Activity in Iran's Oil, Gas, and Petrochemical Sectors*, GAO-10-515R (Washington, D.C.: Mar. 23, 2010); *Firms Reported in Open Sources as Having Commercial Activity in Iran's Oil, Gas, and Petrochemical Sectors*, GAO-11-855R (Washington, D.C.: Aug. 3, 2011); *Firms Reported to Have Sold Iran Refined Petroleum Products or Engaged in Commercial Activities in Iran's Energy Sector*, GAO-13-173R (Washington, D.C.: Dec. 7, 2012).

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| Firm | Country ^a | Status in GAO's March 2010 report ^b | Status in GAO's August 2011 report | Status in GAO's December 2012 report | Status in GAO's current report | Comments |
|--|----------------------|--|------------------------------------|--------------------------------------|------------------------------------|--|
| 4. Oil India Ltd. | India | Active | Active | Active | Active | The firm's 2012-2013 annual report stated that the firm has a 20 percent interest in the Farsi Block gas field. However, the firm also notified us that the exploration period under its exploration service contract had expired, that it had recently been in negotiations with the National Iranian Oil Company (NIOC) but no agreements had been reached nor contracts signed for development of the field, and it had no plans to pursue further work on the Farsi Block. |
| 5. Amona | Malaysia | Active | Insufficient information available | Insufficient information available | Insufficient information available | Open sources published during the period of our current review provided insufficient reports to classify the firm as "Active" or "Withdrawn." The firm had not commented on our findings as of December 31, 2013. |
| 6. China National Offshore Oil Corporation | China | Active | Active | Insufficient information available | Insufficient information available | Open sources published during the period of our current review provided insufficient reports to classify the firm as "Active" or "Withdrawn." The firm had not commented on our findings as of December 31, 2013. |
| 7. Daelim | South Korea | Active | Active | Active | Insufficient information available | Open sources published during the period of our current review provided insufficient reports to classify the firm as "Active" or "Withdrawn." In response to our current review, the firm contacted us and stated that it is in discussions with the U.S. Government regarding the application of U.S. law to its activities in Iran. |
| 8. Indian Oil Corporation Ltd. | India | Active | Active | Active | Insufficient information available | Open sources published during the period of our current review provided insufficient reports to classify the firm as "Active" or "Withdrawn." The firm had not commented on our findings as of December 31, 2013. |
| 9. Petrofield | Malaysia | Active | Insufficient information available | Insufficient information available | Insufficient information available | Open sources published during the period of our current review provided insufficient reports to classify the firm as "Active" or "Withdrawn." The firm had not commented on our findings as of December 31, 2013. |
| 10. Petróleos de Venezuela S.A. | Venezuela | Active | Active | Insufficient information available | Insufficient information available | Open sources published during the period of our current review provided insufficient reports to classify the firm as "Active" or "Withdrawn." The firm had not commented on our findings as of December 31, 2013. |
| 11. Sinopec | China | Active | Active | Active | Insufficient information available | Open sources published during the period of our current review provided insufficient reports to classify the firm as "Active" or "Withdrawn." The firm had not commented on our findings as of December 31, 2013. |

Enclosure II

| Firm | Country ^a | Status in GAO's March 2010 report ^b | Status in GAO's August 2011 report | Status in GAO's December 2012 report | Status in GAO's current report | Comments |
|---|------------------------|--|------------------------------------|--------------------------------------|------------------------------------|--|
| 12. SKS Ventures | Malaysia | Active | Insufficient information available | Insufficient information available | Insufficient information available | Open sources published during the period of our current review provided insufficient reports to classify the firm as "Active" or "Withdrawn." The firm had not commented on our findings as of December 31, 2013. |
| 13. Ashok Leyland Project Services (Hinduja Group) ^c | India (United Kingdom) | Active | Withdrawn | Withdrawn | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. |
| 14. Belneftekhim/Belarusneft | Belarus | Active | Active | Withdrawn | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. |
| 15. Costain Oil, Gas & Process Ltd. | United Kingdom | Active | Withdrawn | Withdrawn | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. |
| 16. Daewoo Shipbuilding & Marine Engineering | South Korea | Active | Withdrawn | Withdrawn | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. |
| 17. Edison | Italy | Active | Active | Withdrawn | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. |
| 18. ENI | Italy | Active | Withdrawn | Withdrawn | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. |
| 19. Gazprom | Russia | Active | Insufficient information available | Withdrawn | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. |
| 20. GS | South Korea | Active | Withdrawn | Withdrawn | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. |
| 21. Haldor Topsoe | Denmark | Active | Withdrawn | Withdrawn | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. |
| 22. Hyundai Heavy Industries | South Korea | Active | Active | Withdrawn | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. |
| 23. INA | Croatia | Active | Active | Insufficient information available | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. The firm notified us that the exploration phase of the service contract in the Moghan-2 Block expired on May 31, 2012, without INA fulfilling its minimum exploration obligations. In addition, the firm notified us that it is not planning to conduct any activities in Iran. |

Enclosure II

| Firm | Country ^a | Status in GAO's March 2010 report ^b | Status in GAO's August 2011 report | Status in GAO's December 2012 report | Status in GAO's current report | Comments |
|----------------------------------|----------------------|--|------------------------------------|--------------------------------------|--------------------------------|---|
| 24. Inpex | Japan | Active | Withdrawn | Withdrawn | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. |
| 25. JGC Corporation | Japan | Active | Withdrawn | Withdrawn | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. |
| 26. Lukoil | Russia | Active | Withdrawn | Withdrawn | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. |
| 27. Lyondel Basell | Netherlands | Active | Withdrawn | Withdrawn | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. |
| 28. OMV | Austria | Active | Active | Withdrawn | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. |
| 29. ONGC Videsh Ltd. | India | Active | Active | Active | Withdrawn | At least three open sources published during the period of our current review reported that the firm had not engaged in commercial activities in Iran. The firm notified us that it had no plans to pursue further work on the Farsi Block. |
| 30. Petrobras | Brazil | Active | Withdrawn | Withdrawn | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. |
| 31. Petronet LNG | India | Active | Insufficient information available | Insufficient information available | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. The firm notified us that it had stopped conducting commercial activity in Iran. |
| 32. PGNiG | Poland | Active | Insufficient information available | Withdrawn | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. |
| 33. PTT Exploration & Production | Thailand | Active | Withdrawn | Withdrawn | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. |
| 34. Repsol | Spain | Active | Withdrawn | Withdrawn | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. |
| 35. Royal Dutch Shell | Netherlands | Active | Withdrawn | Withdrawn | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. |
| 36. Sasol | South Africa | Not listed | Active | Active | Withdrawn | At least three open sources published during the period of our current review reported that the firm completed the sale of its 50 percent stake in Arya Sasol Polymer Company, an Iranian petrochemical project on August 16, 2013. |

Enclosure II

| Firm | Country ^a | Status in GAO's March 2010 report ^b | Status in GAO's August 2011 report | Status in GAO's December 2012 report | Status in GAO's current report | Comments |
|-------------------------------|----------------------|--|------------------------------------|--------------------------------------|--------------------------------|--|
| 37. Snamprogetti | Italy | Active | Withdrawn | Withdrawn | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. |
| 38. Sonangol | Angola | Not listed | Active | Withdrawn | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. |
| 39. StatoilHydro | Norway | Active | Withdrawn | Withdrawn | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. |
| 40. Tecnimont | Italy | Active | Insufficient information available | Withdrawn | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. |
| 41. Total | France | Active | Withdrawn | Withdrawn | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. |
| 42. Turkish Petroleum Company | Turkey | Active | Withdrawn | Withdrawn | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. |
| 43. Uhde | Germany | Active | Withdrawn | Withdrawn | Withdrawn | There were no open-source reports of the firm conducting commercial activity in Iran during the time period of our current report. |

Source: GAO analysis of open-source information.

Notes: We listed a firm's status as "Active," "Withdrawn," or "Insufficient information available." We listed a firm's status as "Active" if, for example, at least three open sources, published within the specified time period, reported that the firm had engaged in commercial activities in Iran's energy sector during this time period. We listed a firm's status as "Withdrawn" if, for example, at least three open sources published within the specified time period reported that it withdrew from its commercial activities in Iran's energy sector during this time period. We listed a firm's status as "Insufficient information available" if, for example, our review of open sources published within the specified time period did not identify at least three open-source reports indicating whether a firm previously identified as "Active" or "Insufficient information available" in one of our prior reports had continued or ceased commercial activity in Iran's energy sector. Firms are grouped by current status based on open-source reports published from October 1, 2012, through November 7, 2013.

^aThe country listed is the firm's physical location as reported in open sources.

^bThe Iran Threat Reduction and Syria Human Rights Act of 2012 mandated that we provide information since January 1, 2009; thus, we have included information from the 2010 report, which aggregated the data between 2005 and 2009.

^cIn response to our request for comment in November 2012, Ashok Leyland Project Services (ALPS) in India stated that it, rather than Hinduja Group in the United Kingdom, should be identified as a firm appearing in the table. According to the firm, ALPS is an independent board-managed company.

Enclosure III

Firms Reported in Open Sources to Have Sold Iran Refined Petroleum Products at Some Point between January 1, 2009, and November 7, 2013

Table 5 lists information about foreign firms that open sources—published between January 1, 2009, and November 7, 2013—reported to have sold refined petroleum products to Iran at some point during the specified time period. The table includes information presented in our September 2010, January 2012, and December 2012 reports.²⁰ Over this period of time, we changed the status of 13 firms from “Active” to “Withdrawn,” based on open-source reports of their refined petroleum product sales to Iran between January 1, 2009, and November 7, 2013. (The Secretary of State is responsible for determining whether activity in Iran’s energy sector meets the legal criteria for sanctionable activities under U.S. law. We did not attempt to make such determinations.)

Table 5: Foreign Firms That Open Sources Reported to Have Sold Refined Petroleum Products to Iran at Some Point between January 1, 2009, and November 7, 2013, and Comments about Their Current Status

| Firm | Country ^a | Status in GAO’s September 2010 report | Status in GAO’s January 2012 report | Status in GAO’s December 2012 report | Status in current report | Comments |
|----------------------------------|----------------------|---------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|---|
| 1. China Oil | China | Active | Active | Insufficient information available | Insufficient information available | Open sources provided insufficient information to classify the firm as “Active” or “Withdrawn.” The firm had not commented on our findings as of December 31, 2013. |
| 2. Petróleos de Venezuela S.A. | Venezuela | Not listed | Active | Insufficient information available | Insufficient information available | Open sources provided insufficient information to classify the firm as “Active” or “Withdrawn.” The firm had not commented on our findings as of December 31, 2013. |
| 3. Sytrol | Syria | Not listed | Not listed | Active | Insufficient information available | Open sources provided insufficient information to classify the firm as “Active” or “Withdrawn.” The firm had not commented on our findings as of December 31, 2013. |
| 4. Unipecc | China | Active | Active | Insufficient information available | Insufficient information available | Open sources provided insufficient information to classify the firm as “Active” or “Withdrawn.” The firm had not commented on our findings as of December 31, 2013. |
| 5. Emirates National Oil Company | UAE | Active | Insufficient information available | Withdrawn | Withdrawn | There were no open source reports of the firm selling petroleum products to Iran during the time period of our current report. |

²⁰GAO, *Firms Reported in Open Sources to Have Sold Iran Refined Petroleum Products between January 1, 2009, and June 30, 2010*, GAO-10-967R (Washington, D.C.: Sept. 3, 2010); *Firms Reported in Open Sources to Have Sold Iran Refined Petroleum Products Declined Since June 30, 2010*, GAO-12-321R (Washington, D.C.: Jan. 24, 2012); *Firms Reported to Have Sold Iran Refined Petroleum Products or Engaged in Commercial Activities in Iran’s Energy Sector*, GAO-13-173R (Washington, D.C.: Dec. 7, 2012).

Enclosure III

| Firm | Country ^a | Status in GAO's September 2010 report | Status in GAO's January 2012 report | Status in GAO's December 2012 report | Status in current report | Comments |
|--------------------------------------|----------------------|---------------------------------------|-------------------------------------|--------------------------------------|--------------------------|--|
| 6. Glencore | Switzerland | Withdrawn ^b | Withdrawn | Withdrawn | Withdrawn | There were no open source reports of the firm selling petroleum products to Iran during the time period of our current report. |
| 7. Hin Leong Trading | Singapore | Active | Insufficient information available | Withdrawn | Withdrawn | There were no open source reports of the firm selling petroleum products to Iran during the time period of our current report. |
| 8. Independent Petroleum Group (IPG) | Kuwait | Withdrawn ^b | Withdrawn | Withdrawn | Withdrawn | There were no open source reports of the firm selling petroleum products to Iran during the time period of our current report. |
| 9. Litasco | Switzerland | Withdrawn ^b | Withdrawn | Withdrawn | Withdrawn | There were no open source reports of the firm selling petroleum products to Iran during the time period of our current report. |
| 10. Petronas | Malaysia | Withdrawn ^b | Withdrawn | Withdrawn | Withdrawn | There were no open source reports of the firm selling petroleum products to Iran during the time period of our current report. |
| 11. Reliance Industries | India | Withdrawn ^b | Withdrawn | Withdrawn | Withdrawn | There were no open source reports of the firm selling petroleum products to Iran during the time period of our current report. |
| 12. Royal Dutch Shell | Netherlands | Withdrawn ^b | Withdrawn | Withdrawn | Withdrawn | There were no open source reports of the firm selling petroleum products to Iran during the time period of our current report. |
| 13. Total | France | Withdrawn ^b | Withdrawn | Withdrawn | Withdrawn | There were no open source reports of the firm selling petroleum products to Iran during the time period of our current report. |
| 14. Trafigura | Switzerland | Withdrawn ^b | Withdrawn | Withdrawn | Withdrawn | There were no open source reports of the firm selling petroleum products to Iran during the time period of our current report. |
| 15. Tupras | Turkey | Withdrawn ^b | Withdrawn | Withdrawn | Withdrawn | There were no open source reports of the firm selling petroleum products to Iran during the time period of our current report. |
| 16. Vitol | Switzerland | Withdrawn ^b | Withdrawn | Withdrawn | Withdrawn | There were no open source reports of the firm selling petroleum products to Iran during the time period of our current report. |

Enclosure III

| Firm | Country ^a | Status in GAO's September 2010 report | Status in GAO's January 2012 report | Status in GAO's December 2012 report | Status in current report | Comments |
|---------------------|----------------------|---------------------------------------|-------------------------------------|--------------------------------------|--------------------------|---|
| 17. Zhuhai Zhenrong | China | Active | Active | Insufficient information available | Withdrawn | There were no open source reports of the firm conducting commercial activity in Iran during the time period of our current report. The firm notified us that it had stopped selling refined petroleum products to Iran. |

Source: GAO analysis of open-source information.

Notes: We listed a firm's status as "Active," "Withdrawn," or "Insufficient information available." We listed a firm's status as "Active" if, for example, at least three open sources, published within the specified time period, reported that the firm sold refined petroleum products to Iran during this time period. We listed a firm's status as "Withdrawn" if, for example, at least three open sources published within the specified time period reported that it ceased selling refined petroleum products to Iran during this time period. We listed a firm's status as "Insufficient information available" if, for example, our review of open sources published within the specified time period did not identify at least three open-source reports indicating whether a firm previously identified as "Active" or "Insufficient information available" in one of our prior reports had continued or ceased sales of refined petroleum products to Iran. A firm's status in the current GAO report is based on open-source reports published from October 1, 2012, through November 7, 2013.

We listed British Petroleum in our September 2010 report because at least three open sources reported that it sold refined petroleum products to Iran at some point between January 1, 2009, and June 30, 2010, the period covered by our first review. The firm notified us that it stopped selling gasoline to Iran in October 2008, but at the time we did not find open-source corroboration of the firm's statement. After our report was issued, open sources confirmed the firm's statement and indicated that the earlier open-source reports of the firm's activity were incorrect. Because we did not find three open-source reports of British Petroleum selling refined petroleum products to Iran in any of our subsequent open-source review time periods, we removed British Petroleum from this list.

^aThe country listed is the firm's physical location as reported in open sources.

^bFor firms listed as "Withdrawn" in the September 2010 report, we found at least three open sources reporting that the firms had sold refined petroleum products to Iran during the specified time period, but also subsequently found at least three open sources reporting that the firms had ended sales of refined petroleum products to Iran during this time period.

Enclosure IV

GAO Contact and Staff Acknowledgments

GAO Contact

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Staff Acknowledgments

In addition to the contact named above, Pierre Toureille (Assistant Director), Jeffrey Baldwin-Bott, JoAnna Berry, Mason Thorpe Calhoun, Martin de Alteriis, Reid Lowe, and Grace Lui made key contributions to this report.

Related GAO Products

GAO. *Firms Reported to Have Engaged in Activities Related to Iran's Energy and Communications Sectors While Having Had U.S. Government Contracts.* [GAO-13-344R](#). Washington, D.C.: February 25, 2013.

GAO. *Firms Reported to Have Sold Iran Refined Petroleum Products or Engaged in Commercial Activities in Iran's Energy Sector.* [GAO-13-173R](#). Washington, D.C.: December 7, 2012.

GAO. *Firms Reported in Open Sources to Have Sold Iran Refined Petroleum Products Declined Since June 30, 2010.* [GAO-12-321R](#). Washington, D.C.: January 24, 2012.

GAO. *Firms Reported in Open Sources as Having Commercial Activity in Iran's Oil, Gas, and Petrochemical Sectors.* [GAO-11-855R](#). Washington, D.C.: August 3, 2011.

GAO. *The U.S. Government Is Establishing Procedures for a Procurement Ban against Firms that Sell Iran Technology to Disrupt Communications but Has Not Identified Any Firms.* [GAO-11-706R](#). Washington, D.C.: June 30, 2011.

GAO. *Firms Reported in Open Sources to Have Sold Iran Refined Petroleum Products between January 1, 2009, and June 30, 2010.* [GAO-10-967R](#). Washington, D.C.: September 3, 2010.

GAO. *Firms Reported in Open Sources as Having Commercial Activity in Iran's Oil, Gas, and Petrochemical Sectors.* [GAO-10-515R](#). Washington, D.C.: March 23, 2010.

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