APPENDIX A

KGL’S TIES WITH IRAN AND SANCTIONED IRANIAN ENTITIES

The purpose of this document is to provide context for the parties’ ongoing discovery efforts, including through depositions of corporate designee(s), insofar as they relate to the ties between Kuwait and Gulf Link Transportation Company and its subsidiaries (collectively, “KGL”) and sanctioned Iranian entities. KGL’s relationship with sanctioned Iranian entities is longstanding and multifaceted, but has been obscured and/or misleadingly characterized in filings in this matter. This document seeks to provide a straightforward narrative of this relationship that is based upon KGL’s pleadings, written discovery responses, and document productions to date.

EXECUTIVE SUMMARY

- Prior to 2008, KGL entered into two shipping-related joint ventures with the Islamic Republic of Iran Shipping Lines (“IRISL”) and its subsidiary, Valfajr Shipping Company (“Valfajr”): Combined Shipping Company (“CSC”) and Ras Al Khaimah Shipping Ltd. LLC (“RAK Shipping”). RAK Shipping owned at least two container ships: the Merjan and the Awafi.

- Allan Rosenberg, a KGL executive, and Saeed Dashti, KGL’s chairman, sat on RAK Shipping’s Board of Directors, and exercised effective control over RAK Shipping through at least 2011. Moghaddam Fard, the director of Oasis Freight Agency (“Oasis”), also sat on RAK Shipping’s Board of Directors and – along with Rosenberg – was responsible for its day-to-day operations.

- In September 2008, IRISL and its subsidiaries, including Valfajr and Oasis, were added to the U.S. Treasury Department’s Specially Designated Nationals (“SDN”) list – a list that identifies entities subject to embargo/trade sanctions, including those linked to Iran’s nuclear proliferation activities.

- Even though IRISL and Valfajr had been added to the SDN list, KGL (through RAK Shipping and its executives) continued to do business with them and, in fact, knew of and actively assisted IRISL in its efforts to evade sanctions:
  - RAK Shipping chartered, sub-chartered or otherwise operated the Awafi and/or the Merjan to Valfajr at certain times from June 2008 through at least June 2011.
  - IRISL was involved in the day-to-day operations of the Merjan and Awafi and appears to have remained a shareholder in RAK Shipping at least through 2011.
  - RAK Shipping engaged in at least 63 financial transactions with IRISL after IRISL was designated an SDN.
• Rosenberg set up a “ghost structure” email system to disguise emails from Valfajr to the Merjan by rerouting them through a domain he purchased for Bright Ship (a non-sanctioned IRISL front company). Rosenberg coordinated the identification of Valfajr email addresses and associated them with fictitious Bright Ship email address.

• Despite IRISL’s involvement in shipping materials to support Iran’s proliferation activities and its well-publicized efforts to evade sanctions by falsifying cargo manifests and other shipping records, KGL has admitted that it did not know what was being carried on the Merjan or the Awafi while those vessels were chartered, subchartered, or otherwise operated by Valfajr and other IRISL affiliates.

• Even as its clear and established ties with IRISL persisted through at least 2011, KGL made public representations to the U.S. government and others in 2010 that it would cease its business activities with IRISL.

• KGL Stevedoring, a KGL subsidiary, also provided stevedoring services (i.e., loading and unloading) for Iranian sanctioned ships through at least the end of June 2011.

**KGL AND IRISL FORM CSC AND RAK SHIPPING**

KGL is a Kuwaiti company that provides logistics, warehousing, transportation, shipping, port management, and stevedoring services through various subsidiary operating companies. Saeed Dashti serves as the Chairman of KGL.

In 2001, KGL established Combined Shipping Company (“CSC”), which provided services to vessels visiting Kuwaiti ports. CSC was jointly owned by KGL; four KGL-affiliated individuals, including Dashti; and Valfajr Shipping Company (“Valfajr”), a wholly-owned subsidiary of the Islamic Republic of Iran Shipping Lines (“IRISL”), Iran’s national maritime carrier. In 2002, CSC began providing cargo and ticketing services to Valfajr-owned vessels visiting Kuwaiti ports.

In 2007, KGL and other parties, including the Government of Ras al Khaimah (one of the seven emirates that comprise the U.A.E.) (“RAK Government”), formed Ras Al Khaimah Shipping Ltd. LLC (“RAK Shipping”), a shipping company based in the United Arab Emirates. IRISL was an initial shareholder of RAK Shipping, but allegedly sold all of its shares to Dashti in June 2008. However, it also extended a loan to the company in 2008, which appears to remain outstanding at present, and there are numerous documents appearing to reference IRISL as an existing shareholder in 2010 and 2011. In any event, after June 2008, Valfajr (an IRISL subsidiary) continued to have an interest in RAK Shipping through CSC, its joint venture with KGL, Dashti, and other KGL-affiliated individuals.

KGL Chairman Dashti sat on the Board of Directors of RAK Shipping. So did Allan Rosenberg, a KGL executive who also served as the General Manager of RAK Shipping. Moghaddami Fard, the Managing Director of IRISL Middle East (“IRISL ME”) and Oasis Freight Agency (“Oasis”), both IRISL subsidiaries or affiliates, sat on the Board of Directors as
well, and also served as Managing Director of RAK Shipping. Rosenberg and Fard were responsible for the day-to-day operation of RAK Shipping. A representative of the RAK Government was also on the board, as were representatives from Valfajr. Finally, Majid Karimian, previously an employee of IRISL ME and Oasis, joined RAK Shipping as Technical Manager.

RAK Shipping owned at least two container ships that it charted out to other parties: the Merjan and the Awaaf. The Awaaf was chartered directly to Valfajr from June 26, 2008 through January 18, 2009 and from July 1, 2009 through August 1, 2010, while the Merjan was chartered directly to Valfajr from June 26, 2008 through January 18, 2009 and from July 4, 2009 through August 26, 2010. On a number of occasions, Valfajr retained possession of the two ships beyond the specific terms of the charters. Additionally, as described in greater detail below, Valfajr served as a sub-charterer of the Merjan while that ship was chartered to Bright Ship, an IRISL front company. Later, another IRISL front company, Great Ocean Shipping Services (“Great Ocean”), sub-chartered the vessel, although documents show that the Merjan remained with Valfajr.

IRISL IS SANCTIONED AND ENGAGES IN DECEPTIVE ACTIVITIES TO EVADE THE IMPACT OF THOSE SANCTIONS

On September 10, 2008, IRISL and its subsidiaries, including both Valfajr and Oasis, were added to the U.S. Treasury Department’s Specially Designated Nationals (“SDN”) list. As relevant here, the SDN list identifies entities linked to Iran’s nuclear proliferation activities and therefore subject to embargo / trade sanctions. The Treasury Department sanctioned IRISL — “a global operator with a worldwide network of subsidiaries, branch offices and agent relationships” — for “providing logistical services to Iran’s Ministry of Defense and Armed Forces Logistics,” including delivering precursor chemicals destined for use in Iran’s missile program. Among other things, IRISL “falsifie[d] documents and use[d] deceptive schemes” in order to hide these activities from authorities, such as “employ[ing] the use of generic terms to describe shipments so as not to attract the attention of shipping authorities and creat[ing] and ma[king] use of cover entities to conduct official, IRISL business.”

According to the Treasury Department, IRISL took a number of steps to attempt to evade the sanctions imposed upon it and its subsidiaries. In December 2010, the Treasury Department noted that “[t]he enhanced focus of U.S. and international sanctions on IRISL’s illicit activities and deceptive practices has, among other things, led IRISL to default on commercial loans and has made it increasingly difficult for Iran to maintain insurance coverage on IRISL ships.” “IRISL has been increasingly isolated from the international financial system and has in turn engaged in deceptive behavior to evade the impact of sanctions and increased scrutiny of its activities — including by relying on an expansive network of front companies, falsifying shipping documents, changing the nominal ownership of vessels, and repainting ships, all to hide the affiliation of vessels with IRISL.”

By the end of 2010, the Treasury Department had designated nearly 80 IRISL front companies and affiliates, and had identified more than 100 ships as being the property of IRISL or its front companies and affiliates. In January 2011, the Treasury Department designated an
additional 24 IRISL affiliates in response to “continuing efforts by Iran to evade sanctions and its ongoing creation and use of new front companies, subsidiaries, affiliates, and other deceptive measures to protect IRISL . . . and to advance its proliferation activities.”

In June 2011, the Treasury Department designated 10 additional IRISL affiliates—including Oasis-related front companies Azores Shipping Company, Great Ocean, and Pacific Shipping—and three IRISL-affiliated individuals, including Fard (who, as previously noted, also served as Managing Director of RAK Shipping and was responsible for its day-to-day operations, along with Rosenberg). According to the Treasury Department, such designation was necessary in light of the “persistent attempts by IRISL to deceive the world, including through the[se] front companies.” Notably, some of these entities also were indicted through a coordinated action with the Manhattan District Attorney’s office on charges of conspiracy relating to evasion of sanctions. According to the District Attorney, “IRISL and its sanctioned affiliates used a web of aliases or corporate alter egos across the globe to exploit the services of financial institutions located in Manhattan.”

WITH THE ASSISTANCE OF KGL EXECUTIVES,
IRISL USES RAK SHIPPING TO EVADE SANCTIONS

IRISL’s efforts to evade U.S.-imposed sanctions, as described by the Treasury Department in multiple press releases, extended to its business dealings with RAK Shipping, an affiliate of KGL. Rosenberg and Dashfi, the KGL executives directly involved with RAK Shipping, knew of and actively assisted IRISL in these efforts.

I. RAS AL KHAIMAH

The emirate of Ras Al Khaimah—the “RAK” of RAK Shipping—has long been identified as a major hub for Iranian sanctions-busting. For example, George Webb, the head of the Canada Border Services Agency’s Counter Proliferation Section, noted in 2009 that the emirate’s ports, which are situated just across the Strait of Hormuz from Iran, were being “leased by the Iranian government” and “staffed by Iranian customs.” Notably, the operator of record for Ras Al Khaimah’s Saqr port was none other than KGL. Additionally, a 2009 New York Post article reported that Ras Al Khaimah was “the port of choice for Iranian smugglers to bring in illicit weapon materials and flout UN sanctions,” describing the emirate as “Iran’s best friend in the race to acquire nuclear weapons.”

II. THE VALFAJR AND BRIGHT SHIP CHARTERS

When sanctions were imposed upon IRISL, Valfajr, Oasis, and other IRISL subsidiaries in September 2008, both of the vessels owned by RAK Shipping—the Merjan and the Awafi—were already under charter to Valfajr. The charter agreement between RAK Shipping and Valfajr was modified and extended on February 18, 2010 with terms extending to May 31, 2010, with the option for another 3-month extension. In other words, RAK Shipping—with the approval of Rosenberg and Dashfi—agreed to extend the charter to Valfajr more than a year after sanctions had been imposed on it. Moreover, documents produced by KGL demonstrate that Valfajr continued to directly possess and use the Merjan through September
26, 2010 – more than two years after the imposition of sanctions.\(^{26}\) (As discussed below, Valfajr indirectly used and possessed the Merjan until at least June 2011 through other IRISL front companies.) Because Valfajr kept both the Merjan and Awafi beyond the agreed-upon terms of the charter, RAK Shipping could have taken immediate redelivery of the vessels without notice to Valfajr. Nevertheless, it chose not to do so.\(^{27}\)

KGL alleges that Valfajr sought to extend its charter of the Merjan in late 2010, but RAK Shipping was hesitant to do so because the RAK Government (a shareholder in RAK Shipping) wanted to “break the chain with IRISL” and cease “trading directly into Iran.”\(^{28}\) Specifically, the RAK Government was concerned that continued business with IRISL would create problems for it with the other emirates within the U.A.E.\(^{29}\) Thus, on September 27, 2010, the day after Valfajr finally returned the Merjan, RAK Shipping entered into a charter agreement with Bright Ship.\(^{30}\) That charter agreement was for a three-month period, with two option periods (which were exercised) that extended the charter to March 26, 2011.\(^{31}\)

Far from breaking the chain with IRISL, however, the charter of the Merjan to Bright Ship merely enmeshed RAK Shipping further into IRISL’s scheme to evade sanctions. Fard, the Managing Director of IRISL ME and Oasis, suggested Bright Ship to KGL executive Rosenberg, who also served as the General Manager of RAK Shipping, as a non-sanctioned alternative to Valfajr.\(^{32}\) As discussed below, however, Bright Ship was one of the many newly established front companies being used by IRISL to deceive authorities.\(^{33}\) It immediately sub-chartered the Merjan to Valfajr, which continued to operate the Merjan as if it were the charterer – for example, communicating directly with the vessel without going through the nominal charterer, Bright Ship.\(^{34}\) To cite merely one example, on March 20, 2011, Valfajr emailed voyage instructions to the captain of the Merjan, after which RAK Shipping employee Karimian confirmed that Valfajr's instructions should be followed.\(^{35}\) Rosenberg complained about Valfajr emailing the Merjan directly, but Karimian informed him that he had “100s of such a messages if [Rosenberg] want[ed], ready to send to [him].”\(^{36}\)

III. THE GHOST STRUCTURE

When the RAK Government learned of Valfajr's ongoing involvement with the Merjan on September 27, 2010, it complained to Rosenberg, who conferred with Fard about how to best address the issue.\(^{37}\) Rosenberg suggested to Fard and Dashti that Valfajr not communicate directly with the vessel, but instead communicate through “relevant e-mail addresses [that would] auto-dist[ribute] between the charterer [Bright Ship] and sub-charterer [Valfajr].”\(^{38}\) When Valfajr nevertheless continued to communicate directly with the Merjan, alerting the RAK Government to its ongoing involvement, Fard stated that “[w]e” – i.e., IRISL ME / Oasis – “have created an address in Great Ocean Shipping . . . and we can ask [the ship] to send all his messages to this address and we [will] distribute them to concern[ed] parties.” Rosenberg agreed with this approach, asking Karimian to provide “a list of relevant parties within the sub-charter/Valfajr including their function and location” for a new domain that would ultimately be established to eventually eliminate any “manual intervention.” Fard, copying Dashti, responded by instructing Karimian to “[t]ake maximum care for no messages with Valfajr name to be passed to board members.”\(^{39}\) Rosenberg also instructed the Merjan
itself to only copy the RAK Government—"who is monitoring our operation"—on noon, arrival and departure reports, and to exclude the RAK Government on any other messages.  

With this stopgap measure in place, Rosenberg turned his attention to setting up fake email accounts for Bright Ship. In an email to Fard, Rosenberg opined: "Preferably there should be no direct communication between the sub-charterer and the owner! Legally we cannot take instructions from a party with don’t have a contract with! Setting up the ghost structure will bypass this and alleviate Bright Ship of a lot of the trivial jobs of relaying messages." In other words, using this "ghost structure," emails to a "brightship.me" email address would be routed to Valfajr recipients, and vice versa.  

Rosenberg suggested that he "buy www.brightship.me and set it up," then turn it over to Fard to use. In response, Fard asks, "Would crank shaft [an apparent reference to Colin Crookshank, the RAK Government's representative on RAK Shipping] get suspicious?[35] It is not clear whether Rosenberg ever replied. 

Following this conversation, Rosenberg proceeded to set up a website and email domain for Bright Ship, working closely with Fard and Valfajr to identify the relevant Valfajr employees that should be included within the "ghost structure." On September 30, 2010, Rosenberg identified nine Valfajr employees as well as employees at IRISL, Great Ocean, and other IRISL affiliates to be included within the Bright Ship "ghost structure." On October 6, 2010, Rosenberg informed Fard and Karimian that the "[g]host domain is up and running." A few days later, he emailed Fard and Karimian to ask them to "ensure that all involved from the sub-charterers [i.e., Valfajr] are aware of the structure" and to "ensure merjan@brightship.me is updated as allowed to communicate with the vessel and [that] all Valfajr related addresses is deleted from the list." Karimian then emailed a Valfajr employee instructions to send a test message using "their ghost email id," including a listing of Bright Ship email addresses that corresponded to various parties at Valfajr, Oasis, and Great Ocean. Days later, Karimian informed Rosenberg that he had instructed Valfajr to "never reply all to Merjan" emails and to "make sure that they never keep gm@saqrport.ae [i.e., the RAK Government] in their communication."  

IV. THE RAK GOVERNMENT’S SUSPICIONS 

Notwithstanding the efforts of Rosenberg, Dashti, Fard, and Karimian to set up a "ghost structure" within Bright Ship, the RAK Government continued to be suspicious of Valfajr's potential ongoing involvement with the Merjan and RAK Shipping. For example, on October 19, 2010, the RAK Government noted that "the new Board Member at RAK Shipping" was Hamzeh Keshavarz, who "was the GM of Container Division (Asia) for IRISL," and argued that if Keshavarz was still with IRISL then the RAK Government could not "accept him as board member." That same day, the RAK Government was once again included on an email from Valfajr sending instructions to Merjan, and asked Rosenberg: "Why is Mr. Homayounnejad from Valfajr sending this instruction to Merjan?" Frustrated, Rosenberg forwarded this email to Fard, copying Dashti and stating: "You need to instruct sub-charterers to communicate with the brightship.me addresses only!" Fard and Karimian then took further steps to ensure that "all [Valfajr] domain email ids will be blocked to send and
received mails from gm@saqrport.ae," and Valfajr sent an email to its relevant employees to take precautions to ensure that they excluded the RAK Government from communications.50

The RAK Government remained unconvinced by these efforts to obscure Valfajr’s role and possible relationship with Bright Ship. In an October 21, 2010 email to Rosenberg, a RAK Government representative wrote, “We thought the relationship with Valfajr had ended — this is clearly not the case!” The RAK Government legal affairs team inquired into the shareholders of Bright Ship.52 When Rosenberg informed them that Bright Ship was “not forthcoming with information about the shareholding of their company,” the RAK Government responded that “[t]he current situation is completely unacceptable” and called for an “emergency Board Meeting to be held without delay.”53

In November 2010, the RAK Government continued to push for information about Bright Ship. Rosenberg, copying Dashti, passed this information along to Fard, who responded: “I worry if we disclose this info to them . . . then this company will go under scrutiny and we are using that for other ship management as well, . . . I am worried that if we take the ship out of Valfajr we face other difficulties specially I will be under pressure. Probably it is best we inform the Lebanese board member confidentially so he can tell the others to stop asking such questions.” In response, Dashti instructed Fard to “not disclose anything.”54

The RAK Government also enlisted the assistance of North of England, RAK Shipping’s protection and indemnity insurer, to investigate a possible connection between Bright Ship and Valfajr.55 North of England suggested that an intelligence agency such as Gray Page — who now serve as Defendants’ expert in this matter — look into Bright Ship, as connections between Valfajr and Bright Ship might affect RAK Shipping’s insurance coverage.56 North of England further noted that, if Bright Ship were connected to Valfajr, “it may be simply a matter of time before [Bright Ship] becomes a designated party for the purposes of the sanctions.”57 Dashti and Fard, however, were again reluctant to provide any information regarding Bright Ship. Fard in particular noted that there is no “need to spend any money to find out the information about Bright Ship” since he had “the full details of this company,” and he objected to disclosing such details because then they would be forced to cancel the charter.58

In addition to pushing for an investigation into the owners of Bright Ship, North of England directed Rosenberg and Fard to “make immediate enquiries about the cargo being carried in the containers on board” the Merjan, as it was concerned that “the material being carried may be in breach of the sanctions against Iran.”59 Specifically, North of England explained that RAK Shipping was required to take steps — including requesting the manifest, cargo details, and export documentation — to “satisfy [itself] that [it is] not in breach of the sanctions[,] in particular . . . CISADA.”60 Once again, however, Fard pushed back on any investigation, arguing that the cargo on the ships should not matter to North of England, even if the ships were “tankers with oil and gas . . . call[ing] [on] Iranian ports to carry the most strategic good[s] to Iran.”61

Unable to obtain a satisfactory answer regarding Bright Ship, the RAK Government apparently decided to sell its shares in RAK Shipping rather than continue to do business with
Valfajr and IRISL. Discussions regarding the potential sale began no later than February 2011. As part of the deal, the RAK Government wanted “the name of the company [to be] changed on completion to no longer reference RAK or Ras Al Khaimah.” The deal was completed in May 2011. KGL, Rosenberg, and Dashti continued to be involved in the daily operations of RAK Shipping along with Fard.

V. THE GREAT OCEAN SUB-CHARTER

As the charter of the Merjan drew to a close in early 2011, Fard pushed for RAK Shipping to extend the charter to Bright Ship. RAK Shipping, at Rosenberg’s direction, did make an extension offer to Bright Ship, which provided a counteroffer through Fard. At the same time, SeaCon and Simatech – two other shipping companies – had put in offers to charter the Merjan, and Rosenberg suggested to Fard that it would be preferable to charter to one of them. Fard responded that “Valfajr” had agreed to charter the Merjan at any rate that RAK Shipping was able to obtain from a third party for the Awafi. After Rosenberg noted that chartering the Merjan to Valfajr would be in violation of international sanctions, Fard replied that “[w]hen I say Valfajr I mean Bright Ship. . . . [W]ether we like it or not they are shareholders and [until] the day they transfer their shares we should respect their participation in this company.” Fard subsequently complained to Dashti that Rosenberg “simply hates Valfajr” and that he did not think that they needed “so much cover up.” Dashti responded that the RAK Government is “extremely sensitive” and “pushing hard to either exit from RAK Shipping” or to “dissolve the company on the grounds that RAK Shipping is in violation with the sanctions.”

After much back-and-forth, RAK Shipping eventually entered into a charter agreement with Simatech starting on or around April 10, 2011. Under the terms of the agreement, Simatech was required to obtain approval from RAK Shipping for any sub-charter of the Merjan. On April 3, 2011, Simatech gave notice of its intent to sub-charter the Merjan to Great Ocean Shipping in Dubai – i.e., one of Fard’s IRISL / Oasis front companies, which he had recently suggested serve as the go-between for communications between the Valfajr and the Merjan before Rosenberg came up with the Bright Ship “ghost structure.” Rosenberg stated that RAK Shipping would not object if the Merjan were subleased to a similarly named company in Ajman, but the broker confirmed that the ship was to be sub-chartered to Great Ocean in Dubai. Rosenberg – who, as discussed below, must have known that Great Ocean was in fact an IRISL / Oasis front company – did not raise any concerns with moving forward with the sub-charter.

With the Merjan sub-chartered to Great Ocean, IRISL and Valfajr continued to operate it as before. For example, in April 2011, the Merjan was listed on the Valfajr feeder schedule posted on the website of Hafiz Darya Shipping Company (“Hafiz Darya”), another sanctioned IRISL subsidiary. This was brought to Rosenberg’s attention by KGL’s “American law firm.” When informed by the charterer that this was a “mistake,” Rosenberg noted that the voyage numbers on the Valfajr feeder schedule matched those being used by Great Ocean. Nevertheless, after Simatech informed Rosenberg that it did not believe Great Ocean had any ties to IRISL or its affiliates, Rosenberg dropped the matter, despite his knowledge of information to the contrary.
VI. NEW SANCTIONS

Notwithstanding IRISL's efforts, authorities eventually caught up with its scheme to avoid sanctions through the various front companies it employed in its dealings with RAK Shipping. On June 20, 2011, the Treasury Department designated Great Ocean and five other Dubai shipping companies, including Pacific Shipping and Azores Shipping, for acting as proxies for IRISL and Oasis.78 The Treasury Department also designated Fard for his role as director of various IRISL affiliates, including Oasis and Great Ocean.79 At the same time, Great Ocean, Oasis, Fard, and other IRISL affiliates were indicted in New York on charges of conspiracy relating to evasion of sanctions.80 On December 1, 2011, Bright Ship was sanctioned by the European Union as an IRISL front company used to acquire a vessel owned by IRISL or an IRISL affiliate and to transfer funds to IRISL.81

Even after Fard and these additional IRISL front companies were sanctioned by the U.S. government in June 2011, they continued to be involved in the operations of RAK Shipping. For example, RAK Shipping's Karimian continued to email with Great Ocean personnel regarding the operation of the Merjan even after Great Ocean was sanctioned.82 For example, in September 2011, representatives at Great Ocean, copying IRISL, exchanged correspondence with RAK Shipping regarding outstanding invoices owed to it and Oasis.83 This email correspondence suggests that RAK Shipping initially could not get approval from Rosenberg and Dashti for the remittances, and that Great Ocean and Oasis threatened legal action. Dashti laughed at this threat, but nevertheless agreed to sign the checks.84

Similarly, in October 2011, Fard (using a Pacific Shipping email address) emailed Karimian and others at RAK Shipping, copying a colleague at Good Luck Shipping (a new IRISL front company formed to replaced Great Ocean after it was sanctioned85), directing them to settle an account with certain crew members because Great Ocean could no longer accept any invoices.86 Finally, in November 2011, Fard asked RAK Shipping to pay Great Ocean for its services by check and for Oasis to be paid in cash, since it no longer had an account, and to send both remittances to Pacific Shipping because the Great Ocean office had closed. Jose Joseph agreed to send the check.87

KGL EXECUTIVES KNEW THAT BRIGHT SHIP AND GREAT OCEAN WERE IRISL FRONT COMPANIES AND/OR AFFILIATES

In light of the actions of U.S. and E.U. authorities, there is no real dispute that both Bright Ship and Great Ocean were IRISL front companies or affiliates established for the purpose of evading sanctions. KGL, through statements made by Rosenberg, nevertheless has suggested that it was unaware of that fact at the time of Bright Ship and Great Ocean were involved with IRISL. But the documents produced in discovery in this matter tell a different story: from at least 2008 through at least 2011, KGL was introduced to and aware of numerous IRISL front companies and affiliates, many of which shared the same personnel and addresses.88 When Fard introduced Bright Ship in 2010, it was merely the latest entry in a long list of IRISL front companies whose true identity was undoubtedly known to KGL.
I. IRISL AFFILIATES AND FRONT COMPANIES

A number of the entities involved in the operation of the Awafi and Merjan were IRISL-affiliated entities - such as Oasis and Great Ocean - that were all located at the same physical address in Dubai: Sharaf Building, 2nd Floor, Off No. 202, Next to Seaview Hotel, Al Mina Road, Dubai, UAE. RAK Shipping employees, including Rosenberg, were in ongoing communications with such entities at such physical address. Indeed, RAK Shipping employees even referred to this address - including a reference to Great Ocean in the first line of the address - as RAK Shipping’s “office . . . in Dubai."

The same is true of the multiple email addresses used by IRISL-affiliated individuals. For example, while communicating with Rosenberg and others at RAK Shipping, Fard interchangeably used email addresses associated with Great Ocean, Azores Shipping, Pacific Shipping, and Oasis - all of which ultimately were designated as SDNs. And as previously noted, Fard suggested using Great Ocean as a preliminary work-around to conceal communications between Valfajr and the Merjan while the vessel was being chartered to Bright Ship (until Rosenberg could get the Bright Ship “ghost structure” domain up and running).

In fact, as early as December 23, 2008 — shortly after Oasis was sanctioned — KGL was on notice of the affiliation between Oasis and Great Ocean. On that day, Fard (using his Oasis email address), wrote to a number of Valfajr representatives, copying Rosenberg and Karimian, stating that “commercial issues” for RAK Shipping “are handled by Oasis . . . as your agent” but that “IRISL and the affiliated companies representation in [the] UAE will be handed over to Great Ocean Shipping Services” beginning January 1, 2009. A few years later, an Oasis employee informed Karimian to “stop sending your shipments consigned to ‘Oasis Freight Agency LLC’” and to further “send all your mails to Great Ocean Shipping domain only as [the] Oasis domain will be closed.” The documents produced by KGL are replete with similar instructions to direct communications to Great Ocean instead of Oasis, or with Oasis payments being routed through Great Ocean addresses.

Additionally, numerous Great Ocean employees involved in the Simatech charter were also Oasis employees previously known to Rosenberg and Karimian. For example, on November 22, 2008, Fard advised Rosenberg and others at RAK Shipping that Oasis served as shipping agents for IRISL and Valfajr in U.A.E. ports. The next day, Lonan Varghese, an Oasis employee (and former Valfajr Line Manager), sent an agency agreement to RAK Shipping for Oasis to serve as RAK Shipping's shipping agent. Varghese took the primary lead - along with Syed Sajjad Haider, Edward Batocabe, and Alireza Davoudzadeh - on handling Oasis’s relationship with RAK Shipping. Later, during the Simatech charter, these same individuals - Varghese, Batocabe, Haider, and Davoudzadeh - were using Great Ocean email addresses in communications with RAK Shipping and the Merjan.

Varghese was also affiliated with Bright Ship - a fact that must have been known to Rosenberg and Karimian after working with him on an almost daily basis since 2008. Specifically, Bright Ship’s License Certificate listed Varghese as both an owner and manager of the company. Of note, that License Certificate was issued on September 27, 2010 - the day
after RAK Shipping agreed to charter the Merjan to Bright Ship – suggesting that Bright Ship’s only function was to mask the ongoing charter of the Merjan to Valfajr.\footnote{100} Indeed, as previously noted, Bright Ship does not appear to have had any employees of its own. It was Rosenberg who set up Bright Ship’s website domain as part of the “ghost structure,” with all communications being forwarded to Valfajr. And on November 27, 2010, after Fard received and forwarded to Rosenberg an email from the Managing Director of Valfajr asking for an extension of time to exercise Bright Ship’s option to extend the charter of the Merjan, he noted that Rosenberg knew that Bright Ship “is only a name with no one in it to operate.”\footnote{101}

Moreover, when the Merjan was sub-chartered to Great Ocean, Valfajr continued to act as though it were the charterer. For example, on April 20, 2011, a Valfajr employee emailed Davoudzadeh and Karimian asking that a loading list for the Merjan be passed on to the captain of the ship. This email was subsequently forwarded to Rosenberg, putting him on notice that Valfajr was providing instructions to be sent to the captain of the Merjan via Great Ocean. The next day, Valfajr sent an email attaching a revised loading list to, among others, Great Ocean personnel. Karimian and Rosenberg were subsequently added to the email chain.\footnote{102} That same day, North of England emailed Rosenberg to express concern that the Merjan was listed in Valfajr’s publicly available fleet list, stating that “Valfajr are a ‘designated entity’ on the sanctions list” and that North of England was “concerned about article 26 of the sanctions,” which imposed a cessation of insurance coverage in the event that members were being directed by an Iranian entity.\footnote{103}

Valfajr’s role, through Great Ocean, continued at least into July 2011. For example, on June 26, 2011, the captain of the Merjan sent an email to, among others, Rosenberg and Great Ocean regarding the Merjan’s schedule and cargo, stating: “Pls note that sub chrtrs VSC/Agents rqt to load cargo.”\footnote{104} Note that “VSC” is a common abbreviation for Valfajr and is used by Valfajr on marketing materials on its website. Such abbreviation was also used on daily reports related to the Merjan.\footnote{105} Moreover, the subject line of the email contained the voyage number sequence seen on the feeder schedules that contain Valfajr’s branding, “MZN2156.”\footnote{106} And the deck log of the Merjan continued to use the Hafiz Darya voyage numbering, MZN2164, until at least July 1, 2011, consistent with the Merjan continuing to trade in accordance with the Valfajr feeder schedule posted on Hafiz Darya’s website.\footnote{107}

II. \textbf{THE U.S. GOVERNMENT’S CONCERNS REGARDING KGL AND IRISL}

Not only was KGL on notice of these IRISL front companies, but it also had reason to be particularly vigilant about its relationship with such companies. In fact, as early as 2009, KGL executives knew of the sensitive nature of their relationship with IRISL and its subsidiaries. As IRISL became an ever greater focus of the U.S. government’s sanctions efforts from 2009 through 2011, KGL’s relationship with the Iranian shipping conglomerate became even more perilous.

For example, in May 2009, Rosenberg asked an associate at another shipping and logistics company about an available shipping berth in Um Qasr, Iraq, including the possibility that KGL would team with “Oasis in Dubai” – “with or without [the] name of IRISL” – to secure the berth.\footnote{108} In response, the associate told Rosenberg that he was compelled to
"explicitly remind [Rosenberg] ... that US Govt has a bar on acting for/with IRISL and their subsidiaries and affiliates, and about the potential implications of that for companies owned/domiciled outside the USA who have or want US Govt work and contracts." He went on to note that few shipping companies would "dare to use such a berth once competitors spread the news of IRISL involvement." 

Similarly, in 2010, individuals within KGL were warning Rosenberg of reports that Congress was pressing the U.S. government to not make "any deal[s] with KGL due to its partnership with Iranian companies like Valfajr [and] other Iranian companies, with a plan and a possibility to supply the Iranians with fuel from the Gulf Area." And that same year, KGL responded to inquiries from the U.S. government regarding its ties to Valfajr. KGL minimized, to the point of misrepresentation, those ties in its responses. For example, on June 30, 2010, KGL told the U.S. Army's Procurement Fraud Branch that "after the SDN listing, neither KGL nor an[y] affiliate has entered into any new agreement with CSC" and that after July 31, 2010, "KGL and its affiliates will have no relationship" with Valfajr. However, as already noted, RAK Shipping (in which KGL and CSC both had ownership interests) agreed to extend the charter of the Merjan to Valfajr in February 2010 — more than a year after Valfajr was sanctioned and only four months prior to its representation to the U.S. government. Moreover, well after July 31, 2010, RAK Shipping continued to charter the vessel indirectly to Valfajr through other IRISL front companies.

United Against Nuclear Iran ("UANI"), a non-profit advocacy group, also wrote to KGL in 2010 to call on it to cease doing business with Iran. The letter, which was copied to various members of Congress, specifically cited KGL's "joint venture" with Valfajr as potentially violating CISADA. Again, KGL focused its response on its efforts to divest from CSC, the company it co-owned with Valfajr and various KGL-affiliated individuals, without mentioning its ongoing relationship with Valfajr in RAK Shipping. Moreover, KGL stated that "KGL and its affiliates will not engage in any transaction for goods or services with any business or supplier that is known by KGL to be an Iranian entity or located in Iran." But as already noted, KGL and RAK Shipping continued to do business with Valfajr, including indirectly chartering the Merjan to Valfajr through IRISL affiliates and front companies, at least through June 2011.

III. IRISL's SHAREHOLDING AND LOAN

Even if, contrary to the documents that have been produced, KGL could claim ignorance as to the Bright Ship and Great Ocean's true identities, it appears that IRISL itself was involved in the day-to-day operation of the Merjan and Awafi and never divested of its shares in RAK Shipping (notwithstanding KGL's allegations to the contrary).

For example, on May 29, 2010, Fard sent Dashti an email with the subject line "%10 RAK share." Fard complained that "[t]his is the second year that our share holding is not appearing in the audit report; last year the[y] questioned me and I used some excuses and told them it will be done this year and again I do not pursue but now we need to do it as these reports are going to Tehran and soon I will be put under same questioning." He further stated that he intended to give the shares to "Azores Shipping," which, as already noted, was sanctioned as an
IRISL front company in June of 2011. As evidenced by other documents, IRISL held 10% of the outstanding shares of RAK Shipping at the time of the establishment of the company—the same percentage referenced in Fard’s 2010 email.

Moreover, on March 18, 2011, when discussing chartering the Merjan to Valfajar / Bright Ship, Fard emailed Rosenberg the following: “[W]hether we like it or not they are shareholders and [until] the day they transfer their shares we should respect their participation in this company.” On March 22, 2011, in connection with a discussion of the chartering of the Merjan, Fard wrote to Roseberg and Dashti: “With due respect to you we had agreed that all commercial issues will be finalized among the three of us and for the sake of documentation we will put in the board resolution; not to forget the RAK share holders practically walked away from the meeting last time and now we are going against one of the share holders which has helped this set up.”

In addition to this apparent equity interest, IRISL appears to have been a RAK Shipping creditor. Specifically, on April 22, 2008, IRISL provided a $600,000 loan to RAK Shipping. At least some portion of this loan remained outstanding at the beginning of 2011, as evidenced by an IRISL ledger dated January 5, 2011. This ledger included sixty-three financial transactions between RAK Shipping and IRISL since IRISL was listed as an SDN on September 10, 2008. A partial history of this loan is provided below:

- On May 11, 2009, Dashti and Rosenberg sent $100,000 to IRISL, at a time when it was an SDN, for “the first refund of the temporary loan.”

- On May 11, 2009, Fard advised Rosenberg that he received payment from Valfajar for RAK Shipping and noted a prior discussion suggesting that Oasis could pay this amount to IRISL “to reduce the present out standings and credit [RAK Shipping] accordingly.” Rosenberg agreed to this suggestion. Fard advised that the amount owed could not be transferred in U.S. dollars “due to reasons [Rosenberg was] aware of.”

- On October 8, 2009, Fard emailed Dashti advising that RAK Shipping still owed AED 1.6 million to IRISL ME and asked if the same could be settled. Dashti forwarded the email to Rosenberg and asked him to comment. Rosenberg confirmed the accuracy of the outstanding amount but advised that RAK Shipping was not in a position to settle the amount as it would then “be out of cash” and noted that there were “no signs of improved earnings at this point in time!” Dashti responded by asking what “the outstanding for KGL” was.

- On January 5, 2011, an IRISL employee emailed, among others, Fard and Rosenberg, a statement indicating an outstanding account of AED 1,313,195.22 owed to IRISL by RAK Shipping. Around that same time, employees at Oasis emailed a RAK Shipping employee bank account details so that RAK Shipping could remit a partial refund of the outstanding IRISL loan.

- On January 12, 2011, after RAK Shipping received a payment from Bright Ship, Fard asked Rosenberg whether RAK Shipping could make a payment to IRISL.
Rosenberg consulted with Dashti and then responded that “both IRISL and KGL accounts have been frozen” by Dashti.127

- On January 29, 2011, Fard emailed Rosenberg regarding the outstanding IRISL loan: “You promised paying us some this year so we could show some activities on our books otherwise I will face difficulties with my shareholders.”128

- On April 26, 2011, a KGL employee mailed, among others, Rosenberg with the subject: “RAK-Valfajr loan balance.” The email asked that RAK Shipping “try to convince the auditors” with an attached letter to serve as a confirmation of the outstanding loan balance which would allow KGL to “avoid the qualification in RAK accounts regarding Valfajr balance confirmation.”129

- On June 6, 2011, a RAK Shipping employee sent Rosenberg an email attaching RAK Shipping’s capital and loan statement, “revised as per BOD resolution of 14th May 2011.” The attached statement showed that RAK Shipping had outstanding loan amounts with CSC and IRISL, among others.130

IV. KGL’S WILLFUL IGNORANCE REGARDING THE CARGO ON THE MERJAN

KGL has also repeatedly claimed during this litigation that, despite being the owner of the vessels, it did not know what was being carried on the Merjan or the Awafi while those vessels were chartered, sub-chartered, or otherwise operated by Valfajr and other IRISL affiliates. For example, Rosenberg has stated that “[t]he charter party leasing the vessel” — meaning Valfajr, Bright Ship, etc. — “and/or its cargo agent has knowledge of the cargo being transported on the vessel, not the owners of a vessel.”131 But given IRISL’s involvement in shipping materials to support Iran’s proliferation activities and its well-publicized efforts to evade sanctions by falsifying cargo manifests and other shipping records, KGL should have taken steps to learn what the Merjan and Awafi were shipping to Iran — as RAK Shipping’s insurer North of England pointed out on multiple occasions.

Specifically, and as already discussed above, on November 4, 2010, North of England wrote to Rosenberg to advise him that he “make immediate enquiries about the cargo being carried in the containers on board” the Merjan, then on charter to Bright Ship.132 North of England explained that its “concern is that the material being carried may be in breach of the sanctions against Iran. Members should be requesting for each voyage a) the manifest, b) details of the cargo, c) any export documentation, d) details of what the cargo is intended for and e) details of where the cargo is going — who is the end user? Members need to satisfy themselves that they are not in breach of the sanctions in particular of CISADA.”133 Rosenberg copied Fard on his response, telling North of England that he will “discuss this [with] the management group.” Fard, however, taking North of England off of the email chain, commented that Rosenberg should “discuss this with Mr. Dashti, as he believes we are not going to give any info.” In a later email, Fard also notes his frustration that North of England had “previously confirmed that [RAK Shipping] can leave its vessel as charter to Valfajr so what is the problem now[?]”134
After Bright Ship's charter ended and the Merjan was chartered to Simtech and sub-chartered to Great Ocean, North of England again asked Rosenberg for information about the ship's cargo. Specifically, in April 2011, North of England requested copies of the bills of lading and asked Rosenberg, "What are you carrying / what is in the containers? Who are the cargo interests?" Rosenberg responded that because the ship was time-chartered, RAK Shipping was not issuing bills of lading nor receiving copies of the cargo manifest, such that it was "simply relaying [sic] on Simtech as a, presumably, first class charterer to trade in accordance with [the charter party]." Of course, by that time Rosenberg knew that the Merjan had in fact been sub-chartered to Great Ocean and was appearing on Valfajar's online feeder schedule, such that any reliance on the charterer would be misplaced.

Moreover, based on the documents it produced, KGL also knew or should have known that the material being shipped on the Merjan was substantially the same as that being shipped on sanctioned vessels owned directly by IRISL. For example, on October 9, 2010, the captain of the Merjan emailed one of the Bright Ship “ghost structure” email addresses, along with Karimian, Rosenberg, the RAK Government, and Great Ocean, to cancel a container that was "already loaded" on the Iran Shahed - which had been designated as an SDN at the same time as IRISL and Valfajar in 2008.

**KGL TIES WITH IRISL EXTENDED BEYOND RAK SHIPPING**

As evidenced by the discussion above, discovery in this case has focused primarily on Valfajar's role in CSC and RAK Shipping until 2011, particularly its chartering of the Merjan and Awafi directly and indirectly through other IRISL affiliates and front companies. In large part this narrow focus is a result of KGL's objections to producing documents beyond the limited time frame and subject matter of their choosing (the propriety of which is an ongoing dispute between the parties). Nevertheless, the documents that have been produced demonstrate that other KGL companies were providing support and services to IRISL and its affiliates in other arenas.

In particular, documents produced in this litigation reflect that KGL Stevedoring provided stevedoring services (i.e., loading and unloading) for a number of sanctioned Iranian ships, particularly where CSC was also involved as a shipping agent. A non-exhaustive table of examples of invoices evidencing KGL Stevedoring providing services on behalf of CSC for a sanctioned Iranian ship is set forth below:

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As of May 2011, Dashfi instructed KGL employees to "continue providing the [stevedoring] services until Combined Shipping [found] an alternative." As of May 19, 2011, KGL was providing price quotes to CSC regarding its charges associated with the offloading of pallets, such that stevedoring services appear to have continued.

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1 For this introductory section, please see generally KGL's Amended Complaint ("KGL Am. Compl."), filed June 14, 2012; KGL's Second Supplemental Interrogatory Responses ("KGL 2d Suppl. Interrog. Resp."), attached as Exhibit 8 (page 47) to KGL's Motion for Protective Order to Limit the Deposition of their Lead Counsel filed July 1, 2016; the Second Rosenberg Declaration ("Rosenberg Suppl. Decl."), attached as Exhibit 1 (page 36) to Kuwaiti Defs Answer to KGL's Motion for Protective Order filed August 1, 2016; the Original Rosenberg Declaration with Bright Ship Statement, attached as Exhibit 4 to KGL's Reply in Support of Motion
to Apply Pilchensky and Compel Disclosure filed September 14, 2015; and the Gray Page Report attached as Exhibit 26 (page 296), to Defendants’ Joint Answer to KGL Motion to Apply Pilchensky filed August 21, 2015. Please also see KGL004715 (Exhibit 1).

2 KGL 2d Suppl. Interrog. Resp. 1; KGL004103 (Exhibit 2). After transferring IRISL’s shares to Dashiti, the shares were to be transferred to Azores Shipping, an IRISL front company operated by Mohgaddami Fard, who is discussed in greater detail below. The transfer did not go through, however, since it was thought that Azores Shipping would be treated as an Iranian entity. See KGL044492 (Exhibit 3). Despite the admitted association between Azores Shipping and IRISL, six months later, Fard was still pushing for the transfer to Azores Shipping. KGL038149 (Exhibit 4).

3 KGL006586 (Exhibit 5). For example, in May 2010, Fard, the Managing Director of IRISL Middle East, emailed Dashiti to complain that it was “the second year that our shareholders are not appearing in the audit report,” noting that “these reports are going to Tehran and soon I will be put under some questionning.” KGL038349 (Exhibit 4).

4 Lotfollah Saeed was on the RAK Shipping Board of Directors until August 2009. Ashgar Mazdabadi was on the Board until October 2010. Hamzeh Keshavarz was on the Board until March 2011. Each of these individuals were the Managing Director of Valofajr during their respective tenure on the RAK Shipping Board of Directors.

5 KGL039142 (Exhibit 6).

6 KGL006586 (Exhibit 5); KGL005972 (Exhibit 7).

7 KGL 2d Suppl. Interrog. Resp. 3.

8 Id.


10 U.S. Dep’t of the Treasury, Overview of Iran Sanctions, http://www.treasury.gov/resource-center/sanctions/Programs/Documents/iran.pdf. The SDN List also contains the names of individuals and companies owned or controlled by, or acting for or on behalf of, other targeted countries, terrorist organizations, and narcotics traffickers.


12 Id.


14 Id.


18 Id.


20 U.S. Dep't of the Treasury, supra note 26.


24 KGL 2d Suppl. Interrog. Resp. 3 (citing KGL003100 (Exhibit 8)).

25 KGL 2d Suppl. Interrog. Resp. 3 (citing KGL003100 (Exhibit 8)).

26 Rosenberg Suppl. Decl. ¶ 12 (citing KGL004121 (Exhibit 9)).

27 Rosenberg Suppl. Decl. ¶ 11.

28 Rosenberg Suppl. Decl. ¶¶ 14–15 (citing KGL018903 (Exhibit 10)).

29 Rosenberg Suppl. Decl. ¶ 15 (citing KGL018903 (Exhibit 10)).

30 Rosenberg Suppl. Decl. ¶ 16.

31 Rosenberg Suppl. Decl. ¶ 16; KGL006369 (Exhibit 11); KGL007129 (Exhibit 12).

32 Rosenberg Suppl. Decl. ¶ 19.


34 Rosenberg Suppl. Decl. ¶¶ 19–23.

35 KGL003984 (Exhibit 13); KGL059566 (Exhibit 14).

36 KGL059563 (Exhibit 15). Rosenberg subsequently advised Dashti that, despite his “clear instructions to the contrary, permission ha[d] been granted to Vali[ ] Jr to communicate[e] directly with the vessel.” KGL007040 (Exhibit 16).
66 KGL003772 (Exhibit 34).
67 KGL003900 (Exhibit 35).
68 KGL003900 (Exhibit 35).
69 KGL008658 (Exhibit 36).
70 Rosenberg Suppl. Decl. ¶ 56.
71 Rosenberg Suppl. Decl. ¶ 56.
72 Rosenberg Suppl. Decl. ¶ 56; KGL050838 (Exhibit 17).
73 Rosenberg Suppl. Decl. ¶ 57.
74 KGL009648 (Exhibit 37), KGL009653 (Exhibit 38).
75 KGL009668 (Exhibit 39).
76 KGL009717 (Exhibit 40).
81 Bright Ship was also added to the United Kingdom SDN-equivalent list on December 2, 2011 and the Swiss SDN-equivalent list on December 21, 2011. Gray Page Report at 3.
82 KGL052606 (Exhibit 41).
83 KGL099530 (Exhibit 42).
84 KGL099548 (Exhibit 43); KGL12849 (Exhibit 44).
86 KGL086590 (Exhibit 45).
87 KGL086758 (Exhibit 46).
88 This was entirely consistent with IRISL's pattern of repeatedly setting up shell companies to evade sanctions, which was well-known in the industry - the Treasury Department had long warned "governments and the private sector ... that the Iranian government engages in deception, so [third parties] need to look beyond the list of sanctioned entities to protect themselves from potential illicit transactions." See Jo Becker, Web of Shell Companies Yells Trade by Iran's Ships, New York Times (June 7, 2010), http://www.nytimes.com/2010/06/08/world/middleeast/08sanctions.html.
KGL.023744 (Exhibit 47).

KGL.008856 (Exhibit 48); KGL.003849 (Exhibit 49); KGL.003886 (Exhibit 50); KGL.086590 (Exhibit 45).

KGL.039258 (Exhibit 51). Subsequently, Karimian began referring to Great Ocean as “our local agent in Iran.” See KGL.046021 (Exhibit 52).

KGL.08588 (Exhibit 53).

See, e.g., KGL.042552 (Exhibit 54); KGL.069258 (Exhibit 55).

KGL.040295 (Exhibit 56). Later, in a May 2009 on which Rosenberg and Fard were copied, Karimian described Varghese as an Oasis individual who served as RAK Shipping’s agent in Jebel Ali. KGL.037726 (Exhibit 57).


KGL.081475 (Exhibit 58); KGL.039360 (Exhibit 59); KGL.039558 (Exhibit 60); KGL.040722 (Exhibit 61).

KGL.017746 (Exhibit 62); KGL.017772 (Exhibit 63); KGL.020875 (Exhibit 64). Aliroza Davoodzadeh was named individually in the June 21, 2011 Manhattan DLA indictment and served as director of Great Ocean and Pacific Shipping – aliases used by Oasis. The June 21, 2011 Manhattan DA indictment lists other “aliases or corporate alter egos” used by IRISL to include Hafiz Darya Shipping Lines and Safiram Payam Darya Shipping Company and, for Oasis, Great Ocean Shipping Services LLC and Pacific Shipping Company.

KGL.008664 (Exhibit 65).

KGL.004715 (Exhibit 1).

KGL.050881 (Exhibit 66).

KGL.081460 (Exhibit 67).

KGL.018907 (Exhibit 68). North of England eventually dropped its coverage for RAK Shipping, and refused to reinstate it because they believed “they would still be in breach of sanctions if they continue[d]” and were “not convinced they would be abl[e] to satisfy the UK Treasury . . . that no relationship [with IRISL] exists.” KGL.103361 (Exhibit 69).

KGL.012949 (Exhibit 70).

KGL.039360 (Exhibit 59).

Gray Page Report at 10 n.68.

Gray Page Report at 11-12.

KGL.038629 (Exhibit 71).

KGL.038629 (Exhibit 71).

KGL.038629 (Exhibit 71).

KGL.090021 (Exhibit 72).

DLA-00002744 (Exhibit 73).