Dear [Name],

This letter is in response to your recent request regarding the reexportation from the United Arab Emirates to Iran by foreign persons of legally-exported laptop computers with the Windows 2000 operating system installed. Your letter indicates that, in your view, such a reexport would be "permissible under the EAR" and would "not require a license" based on the availability of the "tools of the trade" provisions of License Exception "TMP" (Section 740.9 of the Export Administration Regulations (EAR)).

As you are aware, the Department of the Treasury's Office of Foreign Assets Control (OFAC) has licensing responsibility for the reexport to Iran of most items subject to the EAR, including the laptop computers and associated software products described in your letter, which would likely be classified under Export Control Classification Number (ECCN) 5D002. As a result, the availability of License Exception TMP for your proposed activity is not relevant since OFAC, not the Bureau of Industry and Security (BIS), is the licensing agency. As indicated in section 746.7(a)(3) of the EAR, reexports subject to both the ITR and the EAR, if authorized by OFAC, do not require separate authorization from BIS. Authorization from OFAC constitutes authorization under the EAR. In that regard, we strongly suggest that you consult OFAC in order to determine if the Iranian Transactions Regulations (ITR) will permit the activity described in your letter.

If you have additional questions, please do not hesitate to contact us.

Sincerely,

[Signature]

Joan M. Maloney-Roberts
Director, Foreign Policy Controls Division
Office of Strategic Trade & Foreign Policy Controls

cc: David Mills