



In the Name of God, the Most Compassionate, the Most Merciful

No. 2981470

24 July 2026

Excellencies,

Upon instructions from my Government, I am writing with reference to the letter dated 18 May 2026 (S/2026/422) from the representative of the United Arab Emirates addressed to the President of the Security Council. In this regard, I wish to reiterate the following points:

1. The Islamic Republic of Iran categorically rejects all baseless allegations contained in the aforementioned letter and considers its contents blatant and unlawful interference in its internal affairs. Such allegations represent a flagrant violation of the fundamental principles of international law and the Charter of the United Nations, particularly the principles of sovereignty, independence, and territorial integrity.
2. As previously communicated to the Secretary-General and the Security Council, during the recent acts of aggression committed by the United States and the Israeli regime against the sovereignty and territorial integrity of the Islamic Republic of Iran, the United Arab Emirates knowingly facilitated those unlawful acts by placing its territory, airspace, military facilities, and other logistical and operational capabilities at the disposal of the aggressors for the planning, preparation, facilitation, and execution of attacks against Iran, including attacks deliberately directed against civilians, civilian objects, and critical civilian infrastructure. Such conduct constitutes a violation of the Charter of the United Nations, particularly Article 2 (4), which prohibits the threat or use of force against the territorial integrity or political independence of any State. Furthermore, such actions further constitute participation in and assistance to an act of aggression within the meaning of General Assembly resolution 3314 (XXIX), entitled *Definition of Aggression*. Accordingly, the United Arab Emirates bears international responsibility for its internationally wrongful acts, including its complicity in acts of aggression, and remains under an obligation to make full reparation for all injury, including material and moral damage, caused to the Islamic Republic of Iran, its nationals, and its civilian and public infrastructure as a consequence of those wrongful acts.
3. The Islamic Republic of Iran once again reiterates that the three Iranian islands of Abu Musa, Greater Tunb, and Lesser Tunb in the Persian Gulf have, throughout history, been an integral and inseparable part of the territory of Iran. It further emphasizes that Iran's historic and continuous sovereignty over these Iranian islands will continue to be exercised in full, in accordance with the principles of national sovereignty, and the territorial integrity of the Islamic Republic of Iran.



I should be grateful if you would have the present letter circulated as an official document of the Security Council.

Please accept, Excellencies, the assurances of my highest consideration.

Gholamhossein Darzi
Ambassador and Chargé d'Affaires

A handwritten signature in blue ink, likely belonging to Gholamhossein Darzi, the Ambassador and Chargé d'Affaires.

H.E. Mr. Zenon Ngay Mukongo
President of the Security Council
United Nations, New York

H.E. Mr. António Guterres
Secretary-General
United Nations, New York