

CENTER OF GRAVITY ANALYSIS

US-IRAN WAR | 28 FEBRUARY 2026

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Operation Epic Fury / Operation Roaring Lion

EXECUTIVE SUMMARY

KEY FINDING

Both the US/Israel and Iran are conducting operations that blend counter-force and counter-value targeting, indicating ambiguity in strategic objectives. The US–Israeli coalition pursues regime change through military degradation and political destabilization. Iran targets US alliance architecture to impose unsustainable costs. The absence of a clearly defined theory of war termination on either side creates significant escalation risk.

5

CITIES STRUCK

Tehran, Isfahan,
Qom, Karaj, Kermanshah

6+

GULF STATES TARGETED

Bahrain, Qatar, Kuwait,
UAE, Jordan, Saudi Arabia

0

WAR TERMINATION FRAMEWORK

Neither side has articulated
a viable endstate

ANALYTICAL FRAMEWORK

Center of Gravity Theory & Counter-Value / Counter-Force Distinction



COUNTER-FORCE

Targets military capabilities directly

Armed forces, weapons systems, C2 infrastructure, logistics networks

Logic: Attritional

Degrade the enemy's ability to fight



COUNTER-VALUE

Targets what the adversary values

Economic infrastructure, political leadership, population morale, alliance cohesion

Logic: Coercive

Impose pain to compel behavioral change or systemic collapse

This conflict exhibits both paradigms simultaneously — indicating strategic ambiguity in war aims

ESCALATION CHRONOLOGY

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- DEC 2025** ● Nationwide protests erupt across 100+ Iranian cities; currency collapse triggers largest demonstrations since 1979
- 8 JAN 2026** ● Iran cuts internet; IRGC deploys lethal force against protesters — 3,117 to 32,000 casualties estimated
- 23 JAN** ● Trump deploys USS Abraham Lincoln and USS Gerald R. Ford carrier strike groups — largest buildup since 2003
- 6 FEB** ● Indirect US–Iran talks in Muscat; both sides describe discussions as “a good start”
- 24 FEB** ● State of the Union: Trump accuses Iran of pursuing nuclear weapons, warns of imminent action
- 27 FEB** ● Oman’s FM announces diplomatic “breakthrough” — Iran agrees to never stockpile enriched uranium
- 28 FEB** ● US & Israel launch Operation Epic Fury / Roaring Lion — strikes on Tehran, Isfahan, Qom, Karaj, Kermanshah

US-ISRAELI COALITION: CENTER OF GRAVITY TARGETING

Assessed Iranian Strategic CoG: Regime Survival Capacity



NUCLEAR INFRASTRUCTURE

Counter-Value / Counter-Force Hybrid

Nuclear program as regime prestige and deterrent potential. Strikes on Fordow, Isfahan renewed after June 2025.



BALLISTIC MISSILE PROGRAM

Counter-Force + Counter-Value Effect

Primary retaliatory capability. "Destroy their missiles and raze their missile industry to the ground."



REGIME LEADERSHIP

Counter-Value / Decapitation

Israel targeted three sites with senior officials. Khamenei's residence, presidential palace, and NSC struck.



IRGC INSTITUTIONAL WILL

Counter-Value / Psychological

Call for IRGC to surrender for immunity. "Take over your government." Separating regime from its coercive apparatus.

COG DECOMPOSITION: US-ISRAELI ASSESSMENT OF IRAN

| CENTER OF GRAVITY | CRITICAL CAPABILITIES | CRITICAL REQUIREMENTS | CRITICAL VULNERABILITIES |
|----------------------------------|---|--|---|
| Regime Survival Capacity | Internal coercion (IRGC/Basij); nuclear hedging; regional deterrence through proxies; informational control | Leadership continuity; IRGC loyalty; missile retaliatory capability; economic minimum viability; internet blackout | Leadership concentrated in few individuals; IRGC morale under protest pressure; missiles depleted from June 2025; economy in collapse; population in revolt |
| Nuclear Program | Enrichment capability; weapons design knowledge; delivery system development | Centrifuge facilities; planetary mixers; foreign supply chains; scientific personnel | Fixed infrastructure targetable from air; supply chain intercepted (Chinese mixers); facilities struck June 2025 |
| Ballistic Missile Arsenal | Retaliatory strike capability; regional coercion; deterrence credibility | Missile production facilities; solid-fuel technology; launcher infrastructure; C2 | Inventory depleted from June 2025; production infrastructure known/targetable; use-or-lose pressure |

Assessment: Counter-value primacy. The assessed CoG is the Iranian regime itself, not its armed forces.

IRAN: CENTER OF GRAVITY TARGETING

Asymmetric counter-value strategy: target political, economic, and alliance foundations



US FORWARD BASING

Operational Counter-Value

Struck Al Udeid (Qatar), Ali Al Salem (Kuwait), Al Dhafra (UAE), 5th Fleet HQ (Bahrain). Demonstrates vulnerability of power projection infrastructure.



COALITION COHESION

Strategic Counter-Value

Strikes on Gulf capitals incentivize denial of US basing rights. Oman spared as mediator — calculated restraint within escalation.



US DOMESTIC WILL

Strategic Counter-Value

No congressional authorization obtained. Bipartisan opposition emerging. “America First” base skeptical of Middle East wars. Casualty sensitivity.

“All American and Israeli assets and interests in the Middle East have become a legitimate target” — IRGC

COG DECOMPOSITION: IRANIAN ASSESSMENT OF THE US

| CENTER OF GRAVITY | CRITICAL CAPABILITIES | CRITICAL REQUIREMENTS | CRITICAL VULNERABILITIES |
|--|---|--|---|
| US Alliance / Basing Architecture | Power projection from Gulf bases; air superiority from forward airfields; naval dominance | Gulf state political consent; physical infrastructure integrity; force protection; logistics sustainment | Gulf states' fear of retaliation; political fragility of basing agreements; fixed installations targetable; concentrated assets |
| US Domestic Political Will | Executive decision authority; congressional acquiescence; public tolerance for operations | Low casualty expectations; manageable economic disruption; bipartisan consensus; perceived legitimacy | No congressional authorization; bipartisan opposition; "America First" skepticism; casualty sensitivity; energy price vulnerability |
| Global Energy Architecture | Stable energy flows; Strait of Hormuz transit enabling Western economic functioning | Open maritime chokepoints; Gulf production continuity; market confidence | Hormuz concentration risk; Gulf infrastructure proximity to Iranian missiles; market panic amplification |

Assessment: Asymmetric counter-value — Iran targets the political and economic foundations sustaining US power projection.

COMPARATIVE COG MATRIX

| DIMENSION | US-ISRAELI COALITION | IRAN | ESCALATION DYNAMIC |
|-------------------------------|---|---|--|
| Strategic CoG Targeted | Regime survival capacity; nuclear sovereignty; leadership continuity | US alliance architecture; American domestic will; global energy stability | Both target existential values, eliminating de-escalation points |
| Theory of Victory | Regime collapse via military degradation + leadership elimination + popular uprising | Impose unsustainable costs; fracture coalition; force political withdrawal | Incompatible theories with no shared termination framework |
| War Termination | Unclear: regime change requires ground forces not deployed; capability denial historically insufficient | Unclear: "no red lines"; Houthis resuming Red Sea attacks; no endstate | Absence of termination framework is the most dangerous feature |
| Critical Paradox | External attack historically consolidates domestic support for besieged regimes (rally-around-flag) | Striking Gulf states may fracture US alliances but unify Arab states against Iran long-term | Counter-value strategies may produce effects opposite to intended outcomes |

KEY STRATEGIC FINDINGS

01

CoG Paradox

Coalition operates with ambiguous, contradictory CoG assumptions — military, nuclear, leadership, and legitimacy targeted simultaneously

02

Escalation Spiral

Mutual counter-value strategies produce “punishment spiral” — each retaliation validates the other’s targeting logic

03

Use-or-Lose

Iran’s depleted missile inventory under destruction threat compresses decision timelines, incentivizes maximum initial escalation

04

Regime Change Paradox

External attack historically consolidates domestic support; but Iranian celebrations of leadership strikes suggest deeper fracture

05

Alliance Fragility

Gulf allies blocked basing access pre-strike; Iranian missiles on Gulf capitals fundamentally alter calculus of hosting US forces

06

War Termination Gap

Neither side articulates viable endstate. US plans “days of attacks”; Iran declares “no red lines” — escalation is default dynamic

CONCLUSION

The US–Iran War of 28 February 2026 represents the most significant military escalation in the Middle East since the 2003 invasion of Iraq.

Both belligerents have adopted predominantly counter-value targeting strategies — the US–Israeli coalition targeting Iran’s regime survival capacity, and Iran targeting the US alliance and basing architecture. The dual counter-value dynamic creates an inherently escalatory conflict structure with no natural de-escalation point.

The absence of ground forces means regime change cannot be achieved through military means alone. Iran’s regional escalation risks transforming a bilateral conflict into a multi-front regional war.

THE CLAUSEWITZIAN IMPERATIVE

War must have a clear political purpose and a viable path to termination. This imperative remains unfulfilled on both sides. The trajectory of this conflict will be determined not by initial strike outcomes, but by whether either belligerent can translate counter-value military pressure into a coherent political endstate.

UNTIL THAT TRANSLATION OCCURS, ESCALATION REMAINS THE DEFAULT DYNAMIC.