In the Name of Allah the Merciful the Compassionate

All praise to Allah the Lord of the worlds, and peace and blessing be upon his prophet Muhammad, his household and all his companions.

Hereafter,

To the respectable brother

Shaykh Mahmud, may Allah protect him,

Peace and Allah's mercy and blessing be upon you,

I hope my letter finds you, your family, your children, and all the brothers well and in good health. I ask Allah, the Exalted, to guide your opinions, to grant you success and to help you to perform your responsibilities.

I have received your kind letter and read its content and all your opinions regarding the regions. First, I will start with my opinion regarding the regions, and then I will address the remaining matters.

* Regarding Somalia:

I have enclosed a letter to brother Mukhtar Abu-Al-Zubayr that contained a reply to some of the remarks in his letter and informed him that the reply to the rest of the matters will come in a letter from you. A copy is for brother Abu-Muhammad and another is for you.

As for what you mentioned regarding the matter of judges, it may be difficult for the brothers there to implement since due to the vast size of the region and the distances between people, they find it difficult to provide judges. Also, appointing many judges in each region may be a burden on them in terms of providing qualified individuals in a full-time capacity, the facilities and the salaries. The matter is beyond their capabilities, especially in their current situation. Therefore, perhaps it will be easier for them if they appoint a judge whenever there is a gathering of people so he can adjudicate all issues for which people need the judiciary. Commercial matters are an exception, since, as you know, they are wide-ranging and require a distinguished judge, and some of them are usually unknown to the judges unless the judge has studied it extensively, especially in this day and age when commerce has undergone many new developments.

- *As for the pledge of allegiance from the brothers in Somalia, let it be based on waging jihad to establish the Caliphate.
- * As for girls' education, I see that it should be left up to them to decide.
- *As far as their request that we mention them in our issued statements, this is good, and we will attempt to make it happen with the permission of Allah.



*I also hope that you remind the brothers in Somalia to show lenience and to remind them of the prophet's authenticated sayings in this regard. As for the Sufi groups, make sure the brothers do their utmost to maintain neutrality with them. If they refuse to be neutral, they should not generalize it upon all of their groups. Instead, they should seek in each group the neutrality of whoever accepts to be nonaligned. There are obvious reasons for this, one of which is so that they do not become a card in the hands of the adversaries; and any provocation from our side will push them closer to the enemies.

Direct our brothers' attention to the importance of distinguishing between the levels of enmity each of our rivals has towards us. There is that who assiduously fight us based on deep-rooted convictions and the other who does not. All these factors must be taken into consideration if we want to win the war.

* It would be good if you can discuss with the brothers in Somalia how to alleviate the harm on Muslims in Bakara market in the wake of the brothers' attack on the headquarters of the African Forces. Would it be more fitting if their operations against the African forces occur during the forces' arrival to or departure from the airport instead of conducting operations on the headquarters except if it is a large-scale qualitative operation or by digging tunnels to reach the heart of the camp and synchronizing it with an attack from the outside. Look into the matter and let me know, may Allah reward you.

Following up on the operation in the public square in Uganda, I think the focus should have gone to preparing for a well planned operation to assassinate Ugandan President Museveni, as it is a key issue to influence the war there. if that is unachievable, then the brothers could target important military or economical targets.

* I have an opinion that I would like you to study, and if you like it, forward it to the brothers in Somalia. The idea is to encourage a delegation of trusted Somali tribal leaders to visit some businessmen and ulema in the Gulf to brief them about the living conditions of Muslims in Somalia and how their children are dying of extreme poverty, to remind them of their responsibilities towards their Muslim brothers, to describe the suffering of people there using photos and statistics from the aid organizations, and to inform them that the unfortunate and the impoverished are waiting for a simple effort on their part to save the lives of their children (these impoverished Muslims are the most deserving of the Ummah's funds that are being hoarded by the Gulf Princes). They should tell them that they are men who can work and support themselves and their children but the fact is that the water runs in the river and they cannot raise it high enough to irrigate their lands. So, they need to propose projects on some of the rivers and inform them that what they need are not dams but regulators (engineered geometrical cement barriers that obstruct the flow of the river) to raise the water levels a little to allow it to enter the canals and irrigate the lands.

Regarding the details of building the regulator, the brothers in Somalia can obtain them from an irrigation engineer in Somalia. If this is not attainable, they can send a brother to Sudan to visit the Kaash River in Kasla city and see the regulators we built there on the Mtiteeb canal. The engineers with us were Engineer Ibrahim and the doctor and engineer Salah who are irrigation engineers in Sudan.

One of the ways to complete these regulator projects is by having the brothers in Somalia gather the money they have and begin work on the regulator, and after the start of the project, they photograph it send the pictures to the charitable people to inform them that they collected money from the villagers in spite of their poverty and could not complete the project due to the lack of funds. This would urge the charitable people to change their relief from food items and necessities only to development projects as well.

Another method to use is to promise the families that if they contribute to building the regulator then we will lease our lands to you for a number of years until you recover the money you have paid. They can also offer to pay business people and well-to-do people to participate in building the regulators. For example, we take a hundred thousand from someone and we lease a number of acres to him for a number of years until the money is paid back, knowing that one regulator can irrigate forty thousand acres if the land is flat. It should be noted that the Somali land is equatorial and can support both the agriculture of seasonal crops that provide people with their immediate needs and the planting of other areas with orchards of palm trees, which is a strategic crop and is one of the most nutritious fruits and vegetables.

Palm oil trees are also suitable for the equatorial areas, and their saplings can be imported from Indonesia or Malaysia. Palm oil is available in the region around Somalia but the saplings in Indonesia are hybrid and have economic attributes since they are highly productive and require a shorter time. It should be known that the income generated by one acre of palm oil trees was seven hundred and fifty dollars a few years ago, and it is supposed to have gone up now. Somalia has some of the most fertile lands in the world, and if it is invested in, with the permission of Allah, the suffering of millions of Muslims will be eliminated and there will be more reasons for people to maintain the Islamic emirate. It should be noted that building the regulators, which takes three months each, will enable the emirate to create jobs for majority of Muslims there. To provide more job opportunities for people, we should not grow a lot of the crops that require machine harvesting. We should encourage growing crops that are manually harvested.

It might occur to some brothers that the enemy might bomb these projects and destroy people's crops, to which I say: this would be very difficult for the enemy to do because it directly conflicts with people's basic humanitarian needs. What's more, the regulators are not a significant strategic military target, and repairing it is easy. And the world's reaction to the bombing will be very big because it has to do with the source of income for the populace and it will engender animosity towards Somalia's puppet government.

* Also, the brothers in charge and the brothers working in the different parts of the emirate should be warned against getting involved in business matters, as this is a very serious issue and contradicts with the state's mission of running temporal matters by according to religion, maintaining security and upholding justice in the judiciary. As for the worldly matters, if the state performs its duties and encourages its citizens to perform theirs within their capabilities and to improve the state of the country, the subjects will continue their work in these matters because they are more qualified to develop the land through agriculture, commerce and other things.

Employees of the state or emirate should not be competing in trade because people's financial strength in any country is strength for the state itself and the Zakat is enough for the emirate. In

addition, the rate of Zakat from agriculture in Somalia is one tenth. Also, if the emirate's decision makers engage in business, it will lead to corruption in the emirate and destruction to the Islamic movement. It will also create a wide gap between the people and their emirate and bring the state to ruins at the hands of those who built it. There is a lesson to be learned from the Islamic Movement in Sudan, who sacrificed so much in order to build a state that proclaims the application of the Sharia. They established the State and before they could backtrack on applying Sharia, they engaged in dangerous matters because the state was under their control whereas they still wanted to strengthen the movement they had established before they took full control of the state. That led to their monopoly over many goods that the population needed and in which everyone had the right to trade, such as gas and sugar. They also monopolized the free-duty markets. So, instead of prospering under the justice of the Islamic Movement, Sudan, according to international transparency reports, is one of the most financially and administratively corrupt countries. This proves that thinking about engaging in business in order to strengthen the ruling Islamic structure is a big mistake and destructive for the entity.

An important issue to remember is that what happens in the Shura councils must be kept secret. For example, discussing a suitable location for the regulator project, members of the Council cannot tell their children or close relatives the location of the regulator before informing the general Muslim public. Anyone that knows can then purchase the lands near the site of the regulator at a low price only to sell it when the price doubles after people know about the location of the regulator. In that case, he will have taken people's money dishonestly.

- *The brothers need to be alerted that cutting down trees in big numbers for commercial reasons like making coal without replanting others during the rainy season is dangerous for the environment of the region. They should cut down just enough to supply the needs of the people in Somali. Cutting the trees for export is very damaging.
- * You don't fail to notice that due to climate change, there's drought in some areas and floods in others. The brothers in Somalia must be warned so that they can take the maximum precautions possible. This lays on the shoulders of the leadership more than on the residents living along the rivers and valleys.

One of these precautions is to establish an alert system to warn the families and establish an advanced observation point on the upper part of the river to warn people when heavy rainfall and flooding occur using a wireless device.

Note: Be careful of dropping any letter that can be used by the enemy against us, meaning that the letters with the brothers in Somalia should be handled with the same care and rules as the letters that contain secret and dangerous information. Alert the brothers that when they are sending letters, they should use the same way we have used for this letter.

*Regarding the Islamic Maghreb, I have read one letter that talked about there being some sides that would like to sign a truce with the brothers. Our opinion is that a truce within the Islamic rules is a good idea, as we would like to neutralize whomever we possibly can during our war with the biggest enemy, America. As for the ten million euro annually, I do not see the point of being inflexible about it. What matters to us is achieving the truce. As for the second letter, we

unfortunately could not open it despite several attempts, and it is the letter from brother Abu-Musa'b Abd-Al-Wadood. Please resend it to us after you make sure it opens.

- *Regarding Yemen, you mentioned in your letter that you were waiting for detailed letters about the situation in Yemen from brother Abu-Basir. If you receive them, please forward them to me. You also mentioned that you will start corresponding with brother Abu-Basir and pave the way for the new policy. I see that we should wait until we see what they have and discuss the matter on a wider scale to make the most suitable decision, with the permission of Allah.
- *As for what the brothers in Iraq mentioned about the contention they have with Ansar Al Islam group, continue your correspondence with him. Advise them to do their best to avoid disagreement and conflict if possible. Advise them to seek the help of the tribal leaders, ulema and the former members of Ansar Al-Sunnah to resolve the issue.
- * Regarding what you mentioned about the situation at your end in Waziristan, I agree with you about calming down and minimizing movement to ensure your safety and the safety of all the Ansar and to move some of the brothers to Sindh for a year or two while staying focused continuing work in Afghanistan, especially by carrying out large and qualitative operations.
- * Please alert our brothers in Taliban in Pakistan and Afghanistan to spread among their ranks talk about the sanctity of Muslim blood and to put emphasis on the importance of avoiding killing Muslims. Also, they should conduct large-scale, religious awareness campaigns about punishing people on the basis of mere suspicions (do not make judgments based on assumptions, these forms of speech are the worst kind of lies). This matter and its methods should be constantly brought to the attention of the brothers in charge of counter-espionage on your side so that they can be extremely cautious and do not wrongfully attack men without verifying the veracity of the allegations.

I would also like to bring to the attention of our Taliban brothers the extreme importance of kindness and leniency in dealing with the tribes and the villagers and in general (whenever you use kindness in a situation, it improves it; and when you remove kindness from a matter, it only worsens.). As for the tribes that joined or about to join the American Awakenings project, please give them a stern warning that an excessive reaction from their part towards these tribes will only increase the latter's unity and desire to fight against them. It will be useful to clarify the matter by citing the experience of our brothers in Iraq.

* In regards to the truce with the Pakistani government, continuing the negotiations in the way you described is in the interest of the Mujahedeen at this time.

Pertaining to Shaykh Abu-Yahya, I share your opinion that we should not keep him busy with administrative work instead of conducting scholarly research due to its importance and our huge need for his efforts, especially after our brothers in Somalia have had the upper hand. Here is an Islamic emirate on the ground with millions of subjects, and which requires close follow-up. We also must provide religious research that meets their needs.

You are no doubt aware of the gravity of the responsibility upon our shoulders now that they they have joined us. He has to dedicate a big part of his time for this mission, and not just to

prepare the research they ask him for but also to anticipate what they will need and prepare it for them. As for the administrative issues, a few of our other brothers can perform these duties even though his administrative knowledge is superior to theirs.

* Regarding the appointment of a deputy for you, please let me know about Shaykh Abu-Khalil's qualifications for this mission during this period. If there is nothing preventing him from becoming a deputy, let him do it and tell him that he has been appointed as your deputy for a period of one year renewable starting on the date of receiving the letter. As for a second deputy, I see that brother Abu-Abd-al-Rahman Al-Maghribi is a good fit for this position. Please inform him that he has been appointed for one year renewable starting the day he receives the letter.

If Shaykh Abu-Khalil cannot take this position, then Abu-Abd-al-Rahman Al-Maghribi can take that position while brother Abd-al-Jalil can be the second deputy.

- *Please send us the resumes of all the brothers who may be nominated now or in the future for important management positions. I would appreciate it if you can ask each one of them to write down his outlook on the Jihad work in general and their opinions and suggestions on any of the Jihad arenas.
- * I received from you the book 'Focus Points' by brother Abu-Ahmad Abd-al-Rahman Al-Masri, with a forward by the Shaykh Abu-Muhammad Al-Maqdisi. It's a very important book that we should ensure the brothers read. It should be spread online to raise awareness among the youths, in general, and the preaching youths, in particular. What's more, it has to be published throughout the Islamic world in general and to instruct all the regions to publish it as it is an important factor in raising awareness among the truthful Muslims to the confused preaching groups that approve the rulers who commit sins that contradict the precepts of Islam. The book should be translated into the possible languages such as Urdu, Pashto, Farsi, Turkish, Swahili, Malawi, English, and French and others.

I think it would be good to call Shaykh Abu-Mohammad Al-Maqdisi to request his permission in shortening the book. If he agrees, then it will be sent to one of the shaykhs who are told that it is an important book but a bit lengthy and we want to make it easier to spread and increase the number of readers. Also, please add some brief and helpful footnotes.

*- Attention should be paid to the danger of sending dangerous secret materials over email in general, especially from or to Waziristan and the surrounding area, unless the correspondence is from another country like Iran or Turkey. You should alert Shaykh Yunis to this issue as well as the brothers who send or receive emails to keep in mind that the enemy might access the accounts and read what is in them. So, we can keep emails for general matters and that pose a risk if the enemy reads them. As for anything dangerous, we should never use any modern devices, especially for the external operations. Also, just because something can be encrypted doesn't make it suitable for use. The enemy can easily monitor all incoming letters to areas where there are Mujahidin and can access all their messages. As you know, this science is not ours and is not our invention. That means we do not know much about it. Based on this, I see that sending any dangerous matter via encrypted email is a risky thing. It is expected that whoever made the program can open the encrypted letters no matter how it's encrypted. Encrypting a message is done so that the general public is not able to open the message.

However, in wars and with the capabilities of countries, particularly the one with expertise in these fields, we should not depend on encryption because it is very likely due to the nature of the situation. We should only send letters through people to deliver them to the right person.

One of the clues that the enemy might be reading our letters is that after sending brother Basir's letter, where he talks about how he thought that Shaykh Anwar Al-Awlaqi should be the top man, the Americans stated that Shaykh Anwar Al-Awlaqi is the actual emir of the organization.

* In regards to what you said about the two million that you received and the four that you're waiting for as ransom for the Afghan politician, it seems a bit strange somewhat because in a country like Afghanistan, usually they would not pay this kind of money to free one of their men. There is a possibility -- not a very strong one-- that the Americans are aware of the money delivery-- considering how news travels fast in Afghanistan—and that they accepted the arrangement of the payment on the basis that the money will be moving under air surveillance to be able to reach the field commander in the area and then to the leadership that will receive a portion of this money. What can help determine the probability of this assumption is to know the importance of the prisoner to the government. Is any of his relatives a big official in the government or not? Anyway, if you become suspicious of any kind of monitoring, then consider yourself under surveillance and when the weather is cloudy, you change the house (the subject is for discussion).

Even though the possibility is not strong, the fact is that in our position of being strongly wanted, there is no harm in being careful in situations like these. So, I wanted you to be cautious in this situation and in all future situations.

What you should do with any money you receive from the enemy is to carry out an operation of cutting off air and land surveillance. You can also exchange the money in stages from one of the banks in the big cities. Exchanging it will require converting it from one currency to another. If the currency you received is in dollars and that's the currency you want, then you go to a bank and change it to euros and you go to another bank and convert it back into dollars.

The reason for doing that is to be on the safe side in case harmful substances or radiation are put on paper money and can't be seen by the eye.

* As for the groups that requested some financial amounts, I see that you should deal with them in Rupees, and the total of what will be spent on helping these groups will be one hundred thousand dollars, while promising them that, God willing, if we receive more money, we will work with you. If you think that the issue requires more than that, you can increase the amount to reach a total of one hundred and fifty thousand dollars.

As for giving the brothers their salaries before the due date, it would be better that it is done in monthly payments, except for the cases you have dealt with and are certain of their ability to control their spending and not spend it too early. The reason for that is some of the brothers do not have managerial qualifications that qualify them to save money, whether by losing it while moving or by spending it in the wrong place. We will be in a difficult spot if the brother spends the money and then asks for a loan, we won't have a choice but to give him the money. So we

shouldn't put ourselves in that situation. We have a prior experience with the brothers, and it was not very encouraging. I mean by that the time we gave the families of the brothers money from the emergency funds during their movement from Iran to Pakistan.

* It would be nice if you increase and develop your knowledge in dealing with finances to allow us to continue working with it for the longest time possible. The prophet says in the Hadith: (Allah provides 10-day sustenance to his servant in one day), or as the prophet, may Allah's prayers and blessing be upon him, said: (The book of revealing the unknown)

This money that Allah granted the Mujahidin might be income for the next five or six years.

In another Hadeeth of the prophet, may Allah's prayers and blessing be upon him, he said: (a person who is economical with his money will never be in need.)

It is necessary no matter where you are to be aware of all money movement and the remaining balance. There should be a report that is given to you on a regular basis and bi-weekly from your finance manager. Also, send a copy of that report to me.

I also ask that you keep the money in several safe places with trusted people. Be careful and economize the spending so that the amount is not over the psychological capability of the trusted brother. Some brothers might bear keeping only fifty thousand as the highest limit and if the money exceeds that, then the brother might lose his mind. In the meantime, some brothers can bear keeping hundreds of thousands; so please keep that in mind.

- * Please let us know the progress report as to reminding the brothers in the regions of the general policy and as to asking them for replies to your letters.
- * You had mentioned that brother Bashir Al-Madani was among the brothers that you counseled with after the arrival of the letters from the regions. Would please describe him for me? Note that I had sent a letter to the Shaykh Sa'id, may Allah have mercy on his soul, asking that you avoid changing aliases unless it is necessary.
- * As for our brother, the friend of the engineer, I see that we should wait for another time to nominate him. You can give him advice once in a while, as he is easy going even though he's too focused on engineering.
- *You mentioned in your letter that you stopped Shaykh Abu-Muhammad's statement, may Allah protect him, in regards to Turkey. Then, a speech attributed to him was published in the media speaking about Turkey and the Freedom flotilla. Is that the same speech? Please clarify this point to us and please send us a copy of the speech as the media only published a small part of it.
- * Please dedicate some brothers to download the files that were leaked out of the Pentagon in regards to Afghanistan and Pakistan so that they can be translated and studied because it contains information about the enemy's policies in the region. The Defense Secretary mentioned that these documents were leaked and that they would affect the war negatively. The site that released

the documents announced that ninety two thousand documents were released and then said there were an additional fifteen thousand.

- * Please, continuously send us brother Abu-Mohammad and brother Abu-Yahya's speeches, knowing that I had asked Abu-Yahya for his previous releases.
- * Please send me the complete interview of Shaykh Anwar al-Awlaqi with Sada Al-Malahem.
- * We are still waiting for the replies to what came in our last letter and that contained the nomination of a qualified brother to be in charge of a big operation inside America.
- * If you have any brother who is knowledgeable about poetry, please let us know about it; and if you have any books about types of poetry, please send it to me.
- *As for what you mentioned about the questions that were sent by brother Abd-al-Rahman Al-Maghribi, I will make effort to answer the important questions in the list, with the permission of Allah.
- * As for the program that brother Ahmad Zaydan will be preparing, tell him it would be good if it was on the tenth anniversary of September Eleventh. Knowing that a year to prepare is not a long time, he will have to draw out a scenario of a plan for the program in addition to questions and answers from us and his questions about our answers. So, please promptly connect with him so he can tell you the questions that he will need answered for the program. If we want this program to be a success, then we should not get involved in the details of how it is run, except that I don't want him to interview any of my family. It is possible to send in what might be important for the program in an indirect way. Some brothers could say to him that the brothers liked what you had done in previous episodes regarding the event's anniversary, especially what you said about how this organization is different than the other because it has no connections to any government.

Regarding the question of copyrighted material for Al-Jazeera and Al-Sahab, Zaydan should negotiate with Al-Jazeera to have the video footage copyrighted for them while the text and audio copyrights be for Al-Sahab. What this means is that some questions will be on the video while others will be only in audio format. Anyway, continue negotiating until a satisfactory result for Al-Sahab is achieved and keep us posted about the progress of the negotiations.

- * In regards to what you mentioned about making a deposit into my account in the form of a financial gift, may Allah reward you well. I accept the gift on condition that the money be considered a loan that once my money comes in you will take it out of that. Please send it to me with the messenger.
- *Please send two copies of any of your letters that you send to the regions. One will be for me and the other for Shaykh Abu-Muhammad so that we keep abreast of the situation and monitor it.
- * Please give Shaykh Muhammad my regards and all the brothers at your location, as I would like you to assure me about your situation after the heavy rainfall and the floods that hit the area. As for us, all praise and thanks be to Allah, we are well and in good health.

- * I had mentioned previously that you should store amounts of grain. Please let me know what has been done in that regard.
- * As for what you mentioned about you trying to obtain the release of my son Hamza directly to Qatar, the Iranians might be concerned that he will talk to the media about their oppression of the Mujahidin when he gets to Qatar. So, they might not release him at all. He could go to Qatar from here too. This is a possibility.
- *Attached is a report about climate change, especially the floods in Pakistan. Please send it to Al-Jazeera.
- *Attached a letter for sheik Abu-Yahya, a letter to brother Ilyas, a letter to brother Abu-Anas Al-Subai'i and a letter to brother Abd-al-Latif. We would be pleased to receive replies to these letters.
- *Please inform the messenger between us to be at the agreed upon location on the twenty-seventh of this month of August. I intend to deliver a statement to the American people for the ninth anniversary of the events of the eleventh of September, which requires it to reach Al-Jazeera well ahead of the eleventh.

In conclusion: I ask Allah the Excalted and I remind myself and you to be lenient, kind and patient with the brothers and that we accept their good sides and let go of their bad sides, especially in these circumstances. Give them advice. Our last prayer is that all praise be to Allah the Lord of the world and prayer, prayer, peace and blessings for our prophet Mohammad and all his people and companions.

Peace and Allah's mercy and blessings be upon you.

Your brother Zamuray Saturday, August/7/2010