

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA**

AUGUST CABRERA, *et al.*,

Plaintiffs,

v.

ISLAMIC REPUBLIC OF IRAN,

Defendant.

Case No. 19-cv-3835-JDB

MARK ZAMBON, *et al.*,

Plaintiffs,

v.

ISLAMIC REPUBLIC OF IRAN,

Defendant.

Case No. 18-cv-02065-JDB

**Expert Report of
William F. Roggio**

TABLE OF CONTENTS

I. PROFESSIONAL EXPERIENCE AND BACKGROUND 1

II. SCOPE OF TESTIMONY 3

III. METHODOLOGY 3

IV. SUMMARY OF CONCLUSIONS 8

V. THE TERRORIST SYNDICATE OPERATING IN AFGHANISTAN..... 9

A. The Taliban..... 12

B. The Haqqani Network 25

C. Al Qaeda 38

D. Kabul Attack Network 58

VI. IRAN’S HISTORY OF SUPPORTING TERRORIST ATTACKS..... 61

A. The Islamic Revolutionary Guards Corps..... 63

B. Qods Force..... 64

C. Other Terrorist Proxies 67

VII. IRAN’S SUPPORT FOR THE TERRORIST SYNDICATE IN AFGHANISTAN 72

A. Overview of Iran’s Support for the Taliban Since 2001 73

B. Iran Provided the Taliban with Weapons and Explosives 84

C. Iran Provided the Taliban with Training, Expert Advice, Safe Houses, Lodging, Personnel, and Transportation..... 97

D. Iran Provides the Taliban with Financial Support..... 104

E. Iran Also Provided Material Support to Al Qaeda..... 108

VIII. CONCLUSION 120

INDEX OF EXHIBITS

Exhibit	Description
A	Army Regulation 15-6 Report of Investigation – Crash of a CH-47 Aircraft in Wardak Province, Afghanistan on 6 August 2011
B	Joint IED Defeat Organization Counter IED Operations/Intelligence Integration Center, Logar Province Analysis (Dec. 3, 2012)
C	Email from svcsmartmfi to SMART Core re: Terrorism Finance: Designation of Three Taliban and Haqqani Financiers (July 30, 2010)
D	Email from svcsmartmfi to SMART Core re: Terrorism Finance: Designation of Taliban Financial Facilitators Khalil Al-Rahman Haqqani and Said Jan 'Abd Al-Salam (Mar. 10, 2011)
E	U.S. State Dep't Mem. 17 STATE 56471 re: New Iran Policy: Guidance for Posts (Oct. 13, 2017)
F	Multinational Corps-Iraq, Counter-IED Operational Integration Center, <i>JAM Special Groups Assessment</i> (Aug. 9, 2007)
G	Defense Intelligence Agency, <i>Iraq: Iran-Backed Shia Militia Responsibility for U.S. Casualties</i> (Jan. 25, 2019)
H	Counter Insurgency Targeting Program – Afghanistan, <i>Iranian Influence in Uruzgan</i> (Mar. 8, 2011)
I	National Ground Intelligence Center Counter Insurgency Targeting Program, <i>IRGC – QF Influence and Relations with the Taliban in Southwestern and Western Afghanistan</i> (Apr. 24, 2011)
J	Email from SMART Archive to SMART Core re: Terrorism Finance: Designation of Gulf-Based Al-Qaida Financiers (Feb. 17, 2020)
K	GEN Petraeus, <i>SECDEF WEEKLY UPDATE 05-11 AUGUST 2007</i>
L	Counter Insurgency Targeting Program Afghanistan – <i>Saji Mountain</i> (May 19, 2010)
M	National Ground Intelligence Center Counter Insurgency Targeting Program, <i>Map IRGC Smuggling Networks Farah</i> (May 2, 2011)
N	U.S. Dep't of Def., <i>Map Facilitation Networks Farah, Herat, and Badghis</i> (May 8, 2012)
O	National Ground Intelligence Center Counter Insurgency Targeting Program, <i>Miscellaneous Analytical Product: Regional Command-Southwest/West Lethal Aid Facilitation</i> (Aug. 1, 2014)
P	MNCI, <i>Iranian Activity Executive Summary</i> (June 8, 2007)
Q	C-IED Management Board Presentation Powerpoint (Nov. 7, 2007)
R	National Ground Intelligence Center Counter Insurgency Targeting Program, <i>RFI-S-2589 Kabul Province Facilitation Quick Look</i> (July 10, 2013)

I. PROFESSIONAL EXPERIENCE AND BACKGROUND

1. My full name is William F. Roggio, and I am currently a Senior Fellow at the Foundation for Defense of Democracies (“FDD”). FDD is a nonprofit research institute focused on national security and foreign policy issues, which is located in Washington, D.C. As a Senior Fellow at FDD, I focus my research on international terrorist groups – including the Taliban, Al Qaeda¹, and Hezbollah – and American military counterterrorism operations. I am an editor of the FDD’s *Long War Journal*, which provides original reporting and analysis of the Global War on Terror – also known as the Long War. I am also president of the nonprofit media company Public Multimedia Inc. (“PMI”), which publishes the *Long War Journal*. I have been a Senior Fellow at FDD and editor of the *Long War Journal* since May 2010. Prior to joining FDD, I managed the *Long War Journal* as an independent publication from 2007-2010 and wrote freelance articles for other publications.

2. I have significant firsthand experience with counterterrorism and counterinsurgency operations. I embedded with the U.S. Marine Corps, U.S. Army, and Iraqi forces in Iraq between 2005 and 2008, as they engaged with Al Qaeda in Iraq. I also embedded with the Canadian Army in Kandahar, Helmand, and Uruzgan Provinces, Afghanistan, in 2006, as they operated against the Taliban. And I embedded with a private contractor in Kabul and Zabul Provinces as it provided security for western businesses in Afghanistan. From 1991 to 1997, I served as a signalman and infantryman in the U.S. Army and New Jersey National Guard.

3. My expertise in international terrorist groups and American military counterterrorism operations originally grew from my personal interest in the topic while I was working as a software analyst. In 2003, I started a private blog, which analyzed the war on terror using open-source information and my previous military experience. My analysis drew the attention of the 2nd Regimental Combat Team – members of the U.S. Marine Corps operating in Anbar Province, Iraq – who began to rely on my analysis for their operations. The commander of one of these units called my blog the “Command Chronology of Western Iraq.” In 2005, the unit invited me to embed with them for a month as a reporter. During that embed, I wrote multiple articles for *The Weekly Standard* and continued to hone my analysis of terrorist operations on my blog. In the spring of 2006, I left my job as a software analyst and began to focus full time on analyzing international terrorist groups. I founded PMI that spring, and it began publishing the *Long War Journal* in 2007. In the spring of 2008, the Columbia Journalism Review featured the *Long War Journal* and my reporting.²

¹ Although the spelling of Al Qaeda is inconsistent across the U.S. government agencies, the military, press reports, and other sources, I simply use “Al Qaeda.” However, the spelling is not altered when I quote from sources. A number of proper nouns have more than one spelling in English. I have endeavored to use the dominant spelling when not quoting a particular source.

² Paul McLeary, *Blogging the Long War*, Columbia Journalism Review (Mar./Apr. 2008), https://archives.cjr.org/feature/blogging_the_long_war_1.php.

All online materials cited herein were last accessed on September 28, 2021.

4. I have written numerous articles focusing on terrorist organizations, their sources of support, and the Global War on Terror. My analysis in the *Long War Journal* is regularly cited in other analyses and reporting, including in “The U.S. Army in the Iraq War” by the Chief of Staff of the Army’s Operation IRAQI FREEDOM (“OIF”) Study Group – a 1,300 page analysis of the Iraq War commissioned by then-Chief of Staff of the Army General Raymond T. Odierno in 2013.³ The independent assessment of the Afghan National Security Forces (“ANSF”) ordered by Congress in 2013 also cited my analysis in the *Long War Journal*.⁴ And it is regularly cited by mainstream U.S. media sources, including *The New York Times*, *The Wall Street Journal*, and *The Washington Post*.⁵ In addition to my regular contributions to the *Long War Journal*, I have written full length articles published in *The New York Times*, *The Weekly Standard*, *The Daily Beast*, *National Review*, *Politico*, and *The New York Post*, among others. A list of my full-length articles is included in my professional curriculum vitae, which is attached as Appendix A to this expert report.

5. Beginning in 2014, I developed and began maintaining a map of Afghanistan depicting the Taliban’s degree of control at a provincial and district level. This map draws from contemporaneous reporting to systematically track the geographies that the Taliban controls or contests on a continuing basis.⁶ Mainstream news outlets and other Afghanistan analysts regularly cite my map of Taliban control.⁷ For example, as detailed in my curriculum vitae, the map has been featured on the *CBS Evening News*, *Meet the Press*, ABC News, and PBS.⁸ I have also received multiple requests from U.S. military and the North Atlantic Treaty Organization (“NATO”) personnel for my map and the data that underpins it. I am not aware of any other analyst – military or civilian – who has historically tracked the geography of Taliban control on such a comprehensive basis.

³ See, e.g., Col. Joel D. Rayburn & Frank K. Sobchak eds., *The U.S. Army in the Iraq War – Vol. 1: Invasion – Insurgency – Civil War 2003-2006*, at 150 n.64 (2013), <https://apps.dtic.mil/sti/pdfs/AD1066345.pdf>.

⁴ Jonathan Schroden et al., *Independent Assessment of the Afghan National Security Forces* at 312-13 (Jan. 2014), https://www.cna.org/cna_files/pdf/DRM-2014-U-006815-Final.pdf.

⁵ See, e.g., Craig Nelson et al., *Afghan Government Struggles to Oust Taliban From Strategic City*, *Wall St. J.* (Aug. 13, 2018), <https://www.wsj.com/articles/afghan-government-struggles-to-oust-taliban-from-strategic-city-1534197873>; Richard Leiby, *2 more NATO troops killed in insider attack*, *Wash. Post* (Sept. 15, 2012), https://www.washingtonpost.com/world/war-zones/2-more-nato-troops-killed-in-insider-attack/2012/09/15/0947e0ec-ff63-11e1-98c6-ec0a0a93f8eb_story.html.

⁶ Bill Roggio, *Mapping Taliban Control in Afghanistan*, *Long War J.*, <https://www.longwarjournal.org/mapping-taliban-control-in-afghanistan>.

⁷ See, e.g., Sarah Almukhtar & Karen Yourish, *More Than 14 Years After U.S. Invasion, the Taliban Control Large Parts of Afghanistan*, *N.Y. Times* (Apr. 19, 2016), <https://www.nytimes.com/interactive/2015/09/29/world/asia/afghanistan-taliban-maps.html>.

⁸ See, e.g., *FDD Long War Journal Featured on CBS Evening News*, *Long War J.* (July 8, 2021), https://www.fdd.org/in_the_news/2021/07/08/cbs-evening-news/.

6. I have testified before Congress on terrorism-related issues on multiple occasions. In April 2017, I testified before the House Committee on Foreign Affairs, Subcommittee on Terrorism, Nonproliferation, and Trade about the Taliban's rising strength in Afghanistan and Al Qaeda's continued relationship with the Taliban. In July 2016, I testified at a joint hearing of the House Subcommittee on Terrorism, Nonproliferation, and Trade and the Subcommittee on Asia and the Pacific about Pakistan's support for terrorist groups, including Al Qaeda and the Taliban. My curriculum vitae, attached as Appendix A, includes all instances where I have testified before Congress.

7. I have previously provided expert testimony in one matter, *U.S. v. Harroun*, No. 13-cr-00272-CMH (E.D. Va. July 2, 2013), Dkt. 29-3. In that case, the United States Attorney's Office for the Eastern District of Virginia retained me in the criminal prosecution of Eric Harroun to provide an expert opinion on the terrorist group Jabhat al-Nusra and its cooperation with the Free Syrian Army.

II. SCOPE OF TESTIMONY

8. Plaintiffs' counsel have asked me to provide an expert opinion about (1) the history and evolution of the Taliban – Al Qaeda Terrorist Syndicate, which committed numerous terrorist attacks in Afghanistan between 2007 and 2019, including the operations of and relationships between different terrorist groups and sub-groups involved in the Syndicate; (2) the Islamic Republic of Iran's ("Iran") history of using proxy terrorist groups and support for anti-American terrorists throughout the Middle East and Central Asia; and (3) Iran's material support for the Syndicate and its constituent terrorist groups and sub-groups, as well as Iran's strategic motives for providing such support to encourage anti-American terrorist attacks in Afghanistan.

9. In preparing this expert report, I have reviewed the Second Amended Complaint ("Complaint") in this case; official U.S. government designations, reports, and findings; and an array of other primary and secondary sources. A full list of materials I considered in forming my opinions is attached as Appendix B.

10. I am compensated at an hourly rate of \$200 for my work in connection with this case. My compensation does not depend on the outcome of this case.

III. METHODOLOGY

11. I have arrived at the conclusions set forth in this report by relying on my extensive professional experience analyzing terrorist groups, particularly the Taliban and Al Qaeda, and their sources of support. In reaching these conclusions, I have used a widely accepted methodology for analyzing terrorist groups and their interactions. This is the same methodology I employ in my professional research and writing. My methodology consists of reviewing an array of evidentiary sources – ranging from terrorist proclamations to U.S. government reporting to scholarly analyses – and evaluating them individually and collectively based on my professional experience. Through my years spent studying Iran and Afghan terrorism, I have honed my ability to assess the credibility of sources addressing those topics and the reliability of their conclusions. In this report, I rely on information that I consider reliable –

both in terms of the credibility of the sourcing and the overall plausibility of the conclusions reached.

12. When I review sources, I prefer to start with primary sources, including jihadist propaganda and official U.S. government findings, before turning to secondary sources. I analyze all documents for likely sources of bias and cross-check claims from both primary and secondary sources against facts on the ground whenever possible. I layer together individual facts provided from particular sources to build a mosaic of the overall terrorist environment I am studying. Here, the mosaic pieced together from the array of sources I consider allows me to construct a reliable set of opinions about Iran's material support for the Afghan insurgency.

13. I often rely on primary-source information, particularly information provided by the terrorist groups themselves. Specifically, I use statements and social media postings by terrorist groups that provide information about the group's goals, operations, interactions with other terrorist groups, and sources of support. For example, Taliban and Al Qaeda leaders regularly publish fatwas (religious decrees) and make other public statements about the organizations' goals. And both organizations sometimes claim responsibility for specific attacks. The Taliban publishes extensively on its website, the Voice of Jihad, which is available in English. I analyze these statements to separate the propaganda from the reliable information about the terrorist groups' operations. I then check their statements against other sources, focusing particularly on whether the terrorist groups' claims match other sources of information such as government reporting. Over time, I have recorded trends about the accuracy of propaganda statements by the Taliban and other terrorist groups. For example, I have observed that terrorist media sources frequently overstate casualties from a particular attack in order to exaggerate its effect, but a terrorist group is very unlikely to claim involvement in an attack if it did not participate. Such claims could cause internal problems with members of that terrorist group operating in that particular area who could be blamed for an attack that they did not commit. This is particularly true if the group did not have the necessary religious justification to execute the attack. Conversely, terrorist groups may deliberately decide to forgo claiming responsibility – or co-responsibility – for an attack if they do not want the public or foreign governments to know the extent of their operations in a particular area.

14. When possible, I rely on private statements of terrorists, such as the files obtained by U.S. special operators in the May 2011 raid on Osama bin Laden's compound.⁹ These sources are even more valuable than news reports, intelligence assessments, and public statements of terror groups because they are not intended for a public audience; I do not need to separate the truth from the outward propaganda. But these types of internal documents are rare because of the clandestine nature of these organizations.

15. I also rely on primary reporting from the area about the operations of these terrorist groups. This can include journalists and other analysts interviewing individuals on the ground in the various theaters. I gained significant insights when I embedded with the U.S.

⁹ See *Bin Laden's Bookshelf*, Office of the Director of National Intelligence, <https://www.dni.gov/index.php/features/bin-laden-s-bookshelf?start=2>.

Marine Corps, U.S. Army, and Iraqi forces in Iraq between 2005 and 2008, and with the Canadian Army in Afghanistan in 2006.

16. I also review raw intelligence reporting and other government documents or communications providing real-time evidence about the terrorist groups. Many of these documents were declassified and released in response to subpoenas issued in this case. But I also reviewed a number of internal U.S. State Department cables that were published by WikiLeaks. These cables are controversial as they were released improperly. However, the validity of the information contained within the documents, which includes raw intelligence assessments, analyses, and communications, is undisputed in the counterterrorism field. Reporters,¹⁰ think tanks,¹¹ and academic experts¹² consider WikiLeaks documents reliable for

¹⁰ See, e.g., Craig Whitlock, *U.S. expands secret intelligence operations in Africa*, Wash. Post (June 13, 2012), http://www.warcosts.net/wp-content/uploads/drones/517V_1_2012_Africa_U.S._Expands_Secret_Intelligence_Operations_in_Africa_Network_of_Air_Bases_Drones_June_13_2012_Washington_Post.pdf; Joshua E. Keating, *Why Do Diplomats Still Send Cables?*, Foreign Policy (Nov. 30, 2010), <https://foreignpolicy.com/2010/11/30/why-do-diplomats-still-send-cables/>; Elisabeth Bumiller, *Video Shows U.S. Killing of Reuters Employees*, N.Y. Times (Apr. 5, 2010), <https://www.nytimes.com/2010/04/06/world/middleeast/06baghdad.html>.

¹¹ Ahmad K. Majidiyar, *Iran bribes Afghan politicians to reject deal with U.S.*, Blog Post, American Enterprise Institute (May 25, 2012), <https://www.aei.org/foreign-and-defense-policy/iran-bribes-afghan-politicians-to-reject-deal-with-u-s/>; Munkh-Ochir Dorjjugder, *Mongolia's "Third Neighbor" Doctrine and North Korea*, Brookings Institution, Report (Jan. 28, 2011), <https://www.brookings.edu/research/mongolias-third-neighbor-doctrine-and-north-korea/>; James Philips, *WikiLeaks Documents Amplify Concerns About Iran's Military Threat*, Heritage Foundation (Nov. 30, 2010), <https://www.heritage.org/middle-east/commentary/wikileaks-documents-amplify-concerns-about-irans-military-threat>.

¹² See, e.g., Jérémie Cornut & Nicolas de Zamaróczy, *How can documents speak about practices? Practice tracing, the Wikileaks cables, and diplomatic culture*, Cooperation and Conflict, 1-18 (2020), <https://journals.sagepub.com/doi/pdf/10.1177/0010836720972426>; Barbara Elias, *The Big Problem of Small Allies: New Data and Theory on Defiant Local Counterinsurgency Partners in Afghanistan and Iraq*, Security Studies, Vol. 27, No. 2, 233-262 (2018), <https://doi.org/10.1080/09636412.2017.1386935>; Eiki Berg, Scott Pegg, *Scrutinizing a Policy of "Engagement Without Recognition": US Requests for Diplomatic Actions With De Facto States*, Foreign Policy Analysis, Vol. 14, Issue 3, 388-407 (July 2018), <https://doi.org/10.1093/fpa/orw044>; Jason Davidson, *Heading for the Exits: Democratic Allies and Withdrawal from Iraq and Afghanistan*, Democracy and Security, Vol. 10, No. 3, 251-286 (2014); <https://www.tandfonline.com/doi/pdf/10.1080/17419166.2014.946017?needAccess=true>; Thomas Rusch, Paul Hofmarcher, Reinhold Hatzinger, & Kurt Hornik, *Modeling Mortality Rates In The WikiLeaks Afghanistan War Logs*, Vienna University for Economics and Business Institute of Statistics and Mathematics, Research Report Series, Report 112 (2011), <https://epub.wu.ac.at/3210/1/Report112.pdf>; John O'Loughlin, Frank D. W. Witmer, Andrew M. Linke & Nancy Thorwardson, *Peering into the Fog of War: The Geography of the WikiLeaks*

insight on terror groups and nations supporting terrorism. Numerous military and intelligence officials and analysts whom I have spoken to have been told not to read the documents as they contained classified information, which indicates that the documents are indeed legitimate. The United States seeks to prosecute WikiLeaks founder Julian Assange under the Espionage Act for disclosing the classified documents. Bradley Manning, a U.S. Army soldier, was tried and convicted under the Espionage Act for providing the documents to Assange. The U.S. government would not likely prosecute these cases if the information was false. In fact, various U.S. government officials have explicitly acknowledged the validity of material released by WikiLeaks.¹³

17. I always endeavor to cross-check statements in primary sources against other primary source information. Primary government sources – such as initial intelligence cables – are particularly valuable because real-time government sources are less likely to be influenced by potential political implications. *See infra* ¶ 20.

18. Throughout this report, I regularly cite to my articles published in the *Long War Journal*. The *Long War Journal* began as my personal effort to document and analyze key events from the global war on terrorism (sometimes called “The Long War”) as they occurred, providing a near-real-time historical record of news and analysis charting the course of the war. As the *Long War Journal* grew, I later added other trusted collaborators. The *Long War Journal* typically relies on and analyzes contemporaneous primary sources – either terrorist statements or U.S. military reporting – and documents them for posterity. This is significant because many of the most pertinent primary sources are no longer available. For example, the Taliban regularly moves its websites, including the Voice of Jihad, to new domains, and historical copies are hard to locate. Contemporaneous U.S. government and International Security Assistance Force (“ISAF”) sources likewise often became unavailable shortly after public posting. The *Long War Journal* – contemporaneously documenting and analyzing primary-source documents about the war on terrorism – thus often represents the best available historical record of the key decisions and events of Operation Enduring Freedom. Indeed, I am not aware of any other comparable repository of historical reporting and analysis of global terrorism. For those reasons, I often rely on the *Long War Journal* in this report to describe and analyze historical sources.

Afghanistan War Logs, 2004-2009, Eurasian Geography and Economics, Vol. 51, No. 4, 472-495 (2010), <https://rsa.tandfonline.com/doi/pdf/10.2747/1539-7216.51.4.472?needAccess=true>.

¹³ *See, e.g., Hearing on the Espionage Act and the Legal and Constitutional Issues Raised by Wikileaks*, House Judiciary Committee, No. 111-160, at 3 (Dec. 16, 2010), <https://www.congress.gov/111/chr/CHRG-111hhr/63081/CHRG-111hhr/63081.pdf> (“On July 25, 2010, WikiLeaks released confidential military field reports on the war in Afghanistan.”); *Fact Sheet: Safeguarding the U.S. Government’s Classified Information and Networks*, White House Office of the Press Secretary (Oct. 7, 2011), <https://obamawhitehouse.archives.gov/the-press-office/2011/10/07/fact-sheet-safeguarding-us-governments-classified-information-and-network> (“Following the unlawful disclosure of classified information by WikiLeaks in the summer of 2010, the National Security Staff formed an interagency committee to review the policies and practices surrounding the handling of classified information.”).

19. This report also relies heavily on U.S. government reports. Official U.S. government designations and other U.S. government documents and reports provide useful factual information and can serve to confirm information in other sources. The U.S. governments' designations are very reliable and involve an extensive interagency vetting process that often relies on classified information. A decision to designate an individual or organization as a terrorist reflects a high level of confidence about the designee's involvement in terrorist activities. The U.S. government also commissions and publishes reports focusing on terrorist activities that can provide key insights.

20. When using official U.S. government designations and reports, I analyze the statements for any political implications to ascertain the likely facts underlying the claims. In particular, I do not credit the absence of statements in government documents as necessarily indicating a lack of information or evidence. For example, the government can decide not to designate an individual or an entity as a terrorist group because of the potential political or diplomatic implications of a designation and not necessarily a lack of evidence. The U.S. State Department's decision to revoke the designation of the Houthis (Ansarallah), on February 12, 2021, is a prime example of political calculations overriding a prior designation of the group as a Foreign Terrorist Organization ("FTO"). "This decision is a recognition of the dire humanitarian situation in Yemen," Secretary of State Anthony Blinken stated in the press release announcing the delisting of the Houthis.¹⁴ "The revocations are intended to ensure that relevant U.S. policies do not impede assistance to those already suffering what has been called the world's worst humanitarian crisis."¹⁵ However, Secretary Blinken then acknowledged that the initial reasons for designating the Houthis had not changed. "The United States remains clear-eyed about Ansarallah's malign actions, and aggression, including taking control of large areas of Yemen by force, attacking U.S. partners in the Gulf, kidnapping and torturing citizens of the United States and many of our allies, diverting humanitarian aid, brutally repressing Yemenis in areas they control, and the deadly attack on December 30, 2020 in Aden against the cabinet of the legitimate government of Yemen."¹⁶

21. I also rely on secondary sources, such as reports by other scholars and journalists. Although secondary sources deserve additional scrutiny, they are useful for certain purposes. First, these sources can provide crucial historical background information that is difficult to develop exclusively from primary sources. Second, these reports allow me to compare my analysis and conclusions to the analysis and conclusions of other respected scholars in this field. Third, many of these reports collect or summarize primary sources that I might not otherwise be able to access. In this report, I rely only on secondary sources that I consider credible and whose conclusions are plausible in light of my overall professional understanding of the terrorist groups in question.

22. After collecting and analyzing the primary and secondary sources, I piece together the facts that I know to provide a broader picture of the issue I am analyzing. Because of the

¹⁴ Press Statement, U.S. State Dep't, *Revocation of the Terrorist Designations of Ansarallah* (Feb. 12, 2021), <https://www.state.gov/revocation-of-the-terrorist-designations-of-ansarallah/>.

¹⁵ *Id.*

¹⁶ *Id.*

clandestine nature of terrorist groups and their sources of support, it frequently is necessary to use limited available facts to extrapolate to a broader picture of what is actually occurring. In this analysis, I rely heavily on my professional experience. Many terrorist groups, and groups supporting these terrorists, have established patterns over time, and I am able to deduce what is likely occurring internally from these historical patterns. I then make predictions about future events based on my understanding of the entire situation. When these predictions prove accurate, it further supports my understanding. When these predictions are not borne out, I revisit my initial analysis. Here, I focus primarily on internal factors that cannot necessarily be seen and that might cause events to differ from my initial predictions. I then adjust my understanding accordingly. This iterative process of self-correction is key to ensuring accurate analysis of terrorist groups and their often equally covert supporters.

IV. SUMMARY OF CONCLUSIONS

23. For the reasons set forth in this report, I conclude that Iran played a significant role in sponsoring and supporting the terrorist insurgency against U.S. forces in Afghanistan. To begin, I conclude that there was a terrorist “syndicate” operating in Afghanistan from 2007 until 2021. The Syndicate is composed primarily of the Taliban, which includes the Haqqani Network; Al Qaeda; and other terrorist organizations operating in and around Afghanistan. The Syndicate’s goal was to expel American and Coalition forces from Afghanistan and undermine the newly instituted democratic government of Afghanistan. The Syndicate provided a superstructure that organized and facilitated a range of terrorist attacks in Afghanistan. It involved mafia-style meetings between leaders of the Syndicate’s various members in order to plan the overall terrorist strategy in Afghanistan as well as ultimately execute individual attacks. Although members of the Syndicate participated to different degrees in different areas of Afghanistan, each of the various members reinforced each other’s capabilities through shared weapons, training, personnel, and financial support. The U.S. military labeled the operational manifestation of this Syndicate in Kabul as the “Kabul Attack Network.”¹⁷ The Kabul Attack Network planned and committed attacks as a singular terrorist cell in and around Afghanistan’s capital.

24. I further conclude that Iran provided material support and resources for the terrorist attacks committed by members of the terrorist Syndicate from at least 2007 through 2021. Iran has a long history of clandestinely supporting pro-radical-Islam and anti-American terrorist groups outside the borders of Iran, and it regularly employs terrorist groups as proxies. Its support for terrorism transcends sectarian lines and extends to both Sunni and Shiite terrorist groups. Indeed, Iran has long made its sponsorship of anti-American terrorism throughout the Middle East and Central Asia a key part of its foreign policy. Iran’s involvement in orchestrating anti-American terrorism is most widely documented in Iraq, but it played a similarly lethal role in Afghanistan.

¹⁷ Bill Roggio, *2 American troops missing in Kabul as US targets Kabul Attack Network*, Long War J. (July 24, 2010), https://www.longwarjournal.org/archives/2010/07/2_isaf_troops_missin.php.

25. In Afghanistan, Iran initially feigned support in 2003 for the U.S. and NATO missions, while investing in the new Afghan Government. At the same time, Iran covertly supported the growing terrorist Syndicate in Afghanistan as a way to counterbalance U.S. influence along its eastern boundary. Iran's support for the members of the terrorist Syndicate then steadily increased over time and soon became quite overt. Iran provided the Taliban, including the Haqqani Network, with weapons, explosives, training, expert advice, lodging, transportation, and financial support. And it provided similar support to Al Qaeda, including to Al Qaeda's operations in Afghanistan. Iran's support for multiple terrorist groups involved in the Syndicate reinforced its support for the Syndicate's other components and facilitated wide-ranging terrorist attacks against Americans and their coalition partners in Afghanistan.

26. Iran's support for the terrorist Syndicate substantially enhanced the Syndicate's ability to execute the type of sophisticated terror attacks necessary to wage a successful insurgency against U.S. forces in Afghanistan. At all times, Iran supported the Syndicate with the specific aim of encouraging terrorist attacks against American interests. And it succeeded in that aim. Iran's multifaceted support for the Taliban (including the Haqqani Network) was instrumental in allowing the Taliban to regenerate after its initial defeat and grow into a sophisticated, lethal insurgency. Similarly, Iran's support was important to Al Qaeda, especially after the latter's expulsion from Sudan in 1996. In my opinion, Iran's role in supporting both groups significantly contributed to the Syndicate's capabilities in Afghanistan and strengthened its ability to kill and wound Americans there during the timeframe at issue in this case.

V. THE TERRORIST SYNDICATE OPERATING IN AFGHANISTAN

27. There were multiple terrorist groups and sub-groups active in Afghanistan – including the Taliban, the Haqqani Network, Al Qaeda, Hezb-e-Islami Gulbuddin (“HIG”), the Islamic Movement of Uzbekistan, and Lashkar-e-Taiba. All routinely attacked Coalition and Afghan interests. Although some of these terror groups are considered distinct organizations with their own command structures and identities, they collectively operated in the Afghanistan-Pakistan theater as what a former CIA official and senior White House advisor for Afghanistan and Pakistan called a “syndicate.”¹⁸ Osama bin Laden originally conceived of this Syndicate when he founded Al Qaeda to create a broad coalition of terrorists drawn from other terror groups throughout Afghanistan, Pakistan and the Middle East.¹⁹

28. This Syndicate operated throughout Afghanistan, and it was not confined to one specific region. The Syndicate provided the infrastructure for members to discuss political and terrorist strategies and to funnel resources needed to plan and execute attacks. Key leaders, operatives, trainers, and fighters from the various groups used the Syndicate's superstructure to

¹⁸ Bruce Riedel, *Deadly Embrace: Pakistan, America, And The Future Of The Global Jihad* at 1 (Brookings Inst. Press 2d ed. 2011).

¹⁹ See Bill Roggio & Thomas Joscelyn, *The al Qaeda – Taliban Connection*, Wash. Exam'r (July 4, 2011), archived at <https://www.washingtonexaminer.com/weekly-standard/the-al-qaeda-taliban-connection>.

join together to execute attacks. The terror Syndicate is often likened to the mafia, and even involved mafia-style meetings of the top leaders.²⁰

29. At these joint planning sessions between commanders of the Taliban, Al Qaeda, and other terror groups in the terror Syndicate, the Syndicate evaluated targets and key geographical locations.²¹ The relationship is described in the Detainee Assessment of Haji Hamidullah, a HIG commander detained at Guantanamo Bay from 2001 to 2016:²²

“December 2002 reporting linked [Hamidullah] to a Pakistani Inter-Services Intelligence Directorate (ISID) initiative to create an office in Peshawar combining elements of the Taliban, HIG, and al Qaida. The goal of the initiative was to plan and execute various terrorist attacks in Afghanistan. Members were to attack the foreign headquarters in Kabul in late January 2003.”²³

Hamidullah’s Detainee Assessment describes the beginnings of what the U.S. military later described as the Kabul Attack Network.²⁴

30. The Detainee Assessment of Abdul Razak, the Taliban’s former Minister of Communication, describes Abdul Razak as a “high-level military commander in a newly-conceived ‘unification’ of Al Qaida, HIG, and Taliban forces within Afghanistan. Usama bin Laden (UBL), [Gulbuddin] Hekmatyar, and Mullah Omar envisioned this new coalition of HIG, Al-Qaida, and Taliban during a meeting in Pakistan in early spring 2003.” The three groups later “announced a unification of their forces.”²⁵

31. Another Guantanamo detainee, Haroon al Afghani, who served as a commander for both Al Qaeda and HIG, “is assessed to have attended a joint operations meeting among extremist elements in mid-2006. A letter describing an 11 August 2006 meeting between commanders of the Taliban, al Qaeda, [Lashkar e Taiba], . . . and the Islamic Party (probably a reference to the HIG), disclosed that the groups decided to increase terrorist operations in the Kapisa, Kunar, Laghman, and Nangarhar provinces, including suicide bombings, mines, and

²⁰ *See id.*

²¹ *See id.*

²² Thomas Joscelyn, *An alleged ‘agent’ of Iran transferred from Guantanamo to the UAE*, Long War J. (Aug. 17, 2016), <https://www.longwarjournal.org/archives/2016/08/an-alleged-agent-of-iran-transferred-from-guantanamo-to-the-uae.php>.

²³ U.S. Dep’t of Def., *JTF-GTMO Detainee Assessment of Haji Hamidullah* at 7 (Apr. 23, 2008), <https://int.nyt.com/data/documenttools/82416-isn-1119-hamidullah-jtf-gtmo-detainee-assessment/3e60f4747b9fd10e/full.pdf>.

²⁴ *See discussion infra* Section V.D.

²⁵ U.S. Dep’t of Def., *JTF-GTMO Detainee Assessment of Abdul Razak* at 2 (Oct. 22, 2004), <https://int.nyt.com/data/documenttools/86353-us9af-001043dp/936ec2285b67e6c1/full.pdf>.

assassinations.”²⁶

32. A former CIA analyst and White House advisor noted that the joint terror attacks “demonstrated the intricate connections between al Qaeda and its allies in Pakistan and Afghanistan.”²⁷ These networks “demonstrate a high degree of collusion between al Qaeda and other terrorist groups” that are part of a “jihadist hydra” that seeks to “drive the U.S.-led coalition out of Afghanistan.”²⁸ Similarly, Secretary of State Hillary Clinton testified to Congress in 2009 that the U.S. government had “increasingly come to see these organizations not as separate independent operators that occasionally cooperate with one another, but as part of a syndicate of terrorism . . . And at the head of the table, like an old Mafia kind of diagram, sits al Qaeda.”²⁹

33. There is significant evidence detailing the interconnectedness of the Syndicate’s constituent parts and Iran’s support many of the groups. The official U.S. government designations of terrorist individuals and entities within the Syndicate alone provides ample documentation of both points. This report discusses designations of multiple individuals and entities based on three main categories: ties between Iran and the Taliban, ties between Iran and Al Qaeda, and ties between the Taliban and Al Qaeda.

34. The Syndicate remained operational up to and through the Taliban’s successful overthrow of the Afghan Government in August 2021. Indeed, a meeting appears to have taken place in early 2020 between top Al Qaeda and Taliban leaders to discuss U.S.-Taliban negotiations.³⁰ Just this past June, the United Nations Analytical Support and Sanctions Monitoring Team noted that “the Taliban and Al-Qaida remain closely aligned and show no indication of breaking ties.”³¹ On August 31, 2021, Al Qaeda’s senior leadership released a

²⁶ Bill Roggio & Thomas Joscelyn, *The al Qaeda – Taliban Connection*, Wash. Exam’r (July 4, 2011), archived at <https://www.washingtonexaminer.com/weekly-standard/the-al-qaeda-taliban-connection>.

²⁷ Bruce Riedel, *Deadly Embrace: Pakistan, America, And The Future Of The Global Jihad* at 100 (Brookings Inst. Press 2d ed. 2011).

²⁸ Bill Roggio & Thomas Joscelyn, *The al Qaeda – Taliban Connection*, Wash. Exam’r (July 4, 2011), archived at <https://www.washingtonexaminer.com/weekly-standard/the-al-qaeda-taliban-connection>.

²⁹ *Afghanistan: Assessing The Road Ahead*, Hr’g Before the U.S. Senate Committee on Foreign Relations, S. Hr’g 111-479, at 24 (Dec. 3, 2009) (statement of Hillary Rodham Clinton, Sec’y of State, U.S. State Dep’t) https://www.foreign.senate.gov/imo/media/doc/120309_Transcript_Afghanistan%20Assessing%20the%20Road%20Ahead.pdf.

³⁰ Thomas Joscelyn, *U.N.: Taliban “regularly consulted” with Al Qaeda throughout negotiations with U.S.*, Long War J. (June 1, 2020), <https://www.longwarjournal.org/archives/2020/06/u-n-taliban-regularly-consulted-with-al-qaeda-throughout-negotiations-with-u-s.php>.

³¹ United Nations Security Council, *Twelfth report of the Analytical Support and Sanctions Monitoring Team submitted pursuant to resolution 2557 (2020) concerning the Taliban and other associated individuals and entities constituting a threat to the peace stability and security*

statement through its online media arm, which congratulated the Taliban after the last American soldier left Kabul. In the statement, Al Qaeda called on Afghans to “unite around the blessed leadership of the Islamic Emirate.”³² Al Qaeda also stated that the Islamic community should “extend its total support to the Islamic Emirate in all fields.”³³ And in late August 2021, Al Qaeda Commander and former security chief for Osama bin Laden, Dr. Amin al Haq, returned to Nangarhar Province, Afghanistan.³⁴ Notably, he was accompanied by a large convoy of heavily armed Taliban fighters as he made a public appearance — continuing to highlight the close ties between the Taliban and Al Qaeda.³⁵

35. I discuss many of the key groups and sub-groups involved in the Syndicate below.

A. The Taliban

36. The Taliban is a terrorist organization whose religious underpinnings are based on the fundamentalist Deobandi school of Sunni Islam.³⁶ Deobanis follow a strict interpretation of Islam and seek to impose a harsh version of sharia, or Islamic law, on Muslims living under their rule.³⁷ The Deobandi school has been strongly influenced by Saudi Arabia’s radical brand of Wahhabi Islam, which is the foundation of Al Qaeda’s ideology.³⁸ Numerous influential jihadist leaders, including the Taliban’s founder and first emir, Mullah Mohammad Omar, studied at Deobandi seminaries.³⁹

37. Mullah Mohammad Omar founded the Taliban in Kandahar Province, Afghanistan, in September 1994, which was during the Afghan Civil War from 1992 to 1996. After the defeat of the Soviet Union and the communist-backed Afghan Government, the commanders of various military and political factions within Afghanistan sought to control the capital – Kabul – and thus all of Afghanistan. These Afghan faction leaders or warlords – including Ahmed Shah Massoud, Ismail Khan, Abdul Rashid Dostum, and Gulbuddin

of Afghanistan, ¶ 40 (June 1, 2021), <https://www.undocs.org/en/S/2021/486>. See discussion *infra* ¶¶ 94-116.

³² Thomas Joscelyn, *Al Qaeda praises Taliban’s ‘historic victory’ in Afghanistan*, Long War J. (Aug. 31, 2021), <https://www.longwarjournal.org/archives/2021/08/al-qaeda-praises-talibans-historic-victory-in-afghanistan.php>.

³³ *Id.*

³⁴ Bill Roggio, *Osama bin Laden’s security chief triumphantly returns to hometown in Afghanistan*, Long War J. (Aug. 30, 2021), <https://www.longwarjournal.org/archives/2021/08/osama-bin-ladens-security-chief-triumphantly-returns-to-hometown-in-afghanistan.php>.

³⁵ *Id.*

³⁶ See Luvi Puri, *The Past and Future of Deobandi Islam*, CTC Sentinel, Vol. 2, Issue 11 (Nov. 2009), <https://ctc.usma.edu/the-past-and-future-of-deobandi-islam/>.

³⁷ *See id.*

³⁸ *See id.*

³⁹ *See id.*

Hekmatyar – ignited a deadly civil war.⁴⁰ The Taliban’s initial goal was to defeat these warlords, unite Afghanistan, and impose the Taliban’s harsh brand of sharia law.

38. At its formation, the Taliban consisted primarily of Pashtuns, an ethnic group that is predominant in Afghanistan’s south and east, as well as in Pakistan’s Federally Administered Tribal Agencies.⁴¹ Many of the Taliban members were Pashtun fighters who had fought the Soviet occupation. However, the Taliban also included fighters from the Uzbek, Tajik, and Hazara ethnic groups, highlighting the fact that it is first and foremost a religious movement.

39. The civil unrest and fighting in Afghanistan, and particularly Kabul, created a power vacuum for Mullah Omar and his Taliban. The Taliban quickly gained momentum and took control of Kandahar City in November 1994.⁴² In September 1996, the Taliban seized the Afghan capital of Kabul and proclaimed the Islamic Emirate of Afghanistan.⁴³ Many of the former warlords involved in the Afghanistan Civil War from 1992 to 1996 banded together to form the Northern Alliance and resist the Taliban.⁴⁴ But the Northern Alliance continued to lose ground. And by 1998, the Taliban controlled approximately 90 percent of Afghanistan’s territory.⁴⁵

40. The Taliban implemented its harsh form of Islamic law. It persecuted Buddhists, Christians, Hindus, and even other Muslim religious sects such as Shiites and Sufis, which it considers un-Islamic. Women’s rights were non-existent. Girls were not permitted to attend school and women had minimal healthcare. It banned sports, art, music, television, and other forms of recreation. Under Taliban rule, government services were limited to non-existent. The Taliban neglected critical infrastructure such as roads, schools, and health clinics. It supported the illegal drug trade by prioritizing opium crops, which exacerbated the humanitarian crisis in

⁴⁰ See Peter Tomsen, *The Wars of Afghanistan: Messianic Terrorism, Tribal Conflicts, and the Failures of Great Powers* at 3-17 (2011); see also Frud Bezhan, *What’s Behind Former Afghan Warlord Ismail Khan’s Public Call to Arms?* (Nov. 15, 2012), <https://www.theatlantic.com/international/archive/2012/11/whats-behind-former-afghan-warlord-ismail-khans-public-call-to-arms/265226/>.

⁴¹ Peter Tomsen, *The Wars of Afghanistan: Messianic Terrorism, Tribal Conflicts, and the Failures of Great Powers* at 532-36 (2011).

⁴² See Ahmad Rashid, *Taliban: Militant Islam, Oil and Fundamentalism in Central Asia* at 27-29 (Yale Univ. Press 2000).

⁴³ See Lindsay Maizland, *The Taliban in Afghanistan*, Council on Foreign Relations (last updated Sept. 15, 2021), <https://www.cfr.org/backgrounder/taliban-afghanistan>.

⁴⁴ See START, *The National Alliance (or United Islamic Front for Salvation of Afghanistan – UIFSA)* (last updated Oct. 25, 2014), <https://www.start.umd.edu/baad/narratives/northern-alliance-or-united-islamic-front-salvation-afghanistan-uifsa>.

⁴⁵ See *Who are the Taliban?*, BBC News (Aug. 18, 2021), <https://www.bbc.com/news/world-south-asia-11451718>.

Afghanistan by reducing available farmland for food crops.⁴⁶ And it refused to allow international aid to reach Afghans in areas under its control.

41. The international community did not recognize the Taliban's de facto rule of Afghanistan due in part to the Taliban's failure to provide essential services and continued persecution of many Afghans, particularly women and minorities. Only Pakistan, Saudi Arabia, and the United Arab Emirates ever recognized the Taliban as the government of Afghanistan.⁴⁷ The United Nations did not recognize the Taliban as the government of Afghanistan. Instead, the U.N. continued to recognize the Islamic State of Afghanistan, led by Burhanuddin Rabbani, the president of Afghanistan at the start of the civil war in 1992, as the official government in exile.⁴⁸ Some factions of the Northern Alliance were associated with the Islamic State of Afghanistan.

42. The United States turned its attention on the Taliban after the Taliban refused to surrender Osama bin Laden following Al Qaeda's attacks on September 11, 2001.⁴⁹ President George W. Bush amended Executive Order 13224 to list both the Taliban and Mullah Omar as designated terrorists as of September 23, 2001.⁵⁰ On October 7, 2001, the U.S. invaded Afghanistan. U.S. forces joined with the Northern Alliance and other Afghan militias fighting the Taliban, and achieved rapid success. On November 12, 2001, the Taliban withdrew from the capital of Kabul. By late November 2001, Saudi Arabia, the United Arab Emirates, and Pakistan had all withdrawn recognition of the Taliban.⁵¹ And in the beginning of December 2001, the Taliban abandoned its traditional stronghold of Kandahar and was effectively defeated. Its

⁴⁶ See Fact Sheet, U.S. State Dep't Bureau of South Asian Affairs, *The Taliban And The Afghan Drug Trade Released* (Dec. 20, 2000), https://1997-2001.state.gov/regions/sa/facts_taliban_drugs.html.

⁴⁷ *Who Are The Taliban?*, BBC News (Aug. 18, 2021), <https://www.bbc.com/news/world-south-asia-11451718>.

⁴⁸ See Scott Neuman, *Afghan Gov'ts Seek U.N. Recognition*, AP News (Sept. 21, 1998), <https://apnews.com/article/57eca458535a556fb99054c2c76ccdb8>.

⁴⁹ Al Qaeda's operations in Afghanistan and the relationship between the Taliban and Al Qaeda are discussed in Section V.C.

⁵⁰ See Executive Order 13224 of September 23, 2001 – Blocking Property and Prohibiting Transactions With Persons Who Commit, Threaten To Commit, or Support Terrorism (66 Fed. Reg. 49,079) (Sept. 25, 2001), <https://www.govinfo.gov/content/pkg/FR-2001-09-25/pdf/01-24205.pdf>; Executive Order 13268 of July 2, 2002 – Termination of Emergency With Respect to the Taliban and Amendment of Executive Order 13224 of September 23, 2001 (67 Fed. Reg. 44,751) (July 3, 2002), <https://www.govinfo.gov/content/pkg/FR-2002-07-03/pdf/02-16951.pdf>.

⁵¹ *UAE withdraws recognition of the Taliban*, CNN (Sept. 22, 2001), <https://www.cnn.com/2001/US/09/21/gen.america.under.attack/>; *Saudis break diplomatic ties with Taliban*, CNN (Sept. 25, 2001), <https://www.cnn.com/2001/WORLD/asiapcf/central/09/25/ret.saudi.taliban/index.html>; Sheila MacVicar and Tom Mintier, *Pakistan closes Taliban embassy*, CNN (Nov. 22, 2001), <https://www.cnn.com/2001/WORLD/asiapcf/south/11/22/gen.taliban.embassy/index.html>.

leaders and fighters – with the help of Al Qaeda, Iran, and Pakistan – began to flee the country and took shelter in Iran and Pakistan.⁵²

43. With the Taliban in full retreat, the international community began to plan for the future of Afghanistan. The United Nations passed Resolution 1386 in December 2001,⁵³ which authorized the formation of the ISAF. ISAF was tasked initially with maintaining security in Kabul and the surrounding area, supporting the Afghan Government's efforts to rebuild the country and reestablish institutions, and bolster the Afghan security forces.⁵⁴ The U.S. military declared an end to major combat operations against the Taliban in May 2003, while the international community worked with Afghan stakeholders to create a national government.⁵⁵ In August 2003, NATO took command of ISAF.⁵⁶ Afghanistan ratified a new constitution in January 2004,⁵⁷ and the Taliban was not asked to participate in the process of drafting the constitution or forming the new government, which was called the Islamic Republic of Afghanistan. Hamid Karzai, a Pashtun who supported the U.S. campaign to defeat the Taliban, became the first President.

44. As the Afghan Government took form, the Taliban – with the help of Iran, Al Qaeda, Pakistan, and other jihadist allies – plotted its comeback.⁵⁸ The Taliban had three primary goals: (1) expel U.S. and NATO forces from the country; (2) undermine and defeat the Afghan Government, which it viewed as a puppet of the West; and (3) reestablish the Islamic Emirate of Afghanistan.⁵⁹ In Pakistan, the Taliban had an extensive infrastructure of recruiting centers, training camps, weapons and ammunition depots, command centers, and medical facilities in Baluchistan Province, which borders southern Afghanistan. During this timeframe, the Taliban and its allies focused on taking control of North and South Waziristan, two Pakistani tribal agencies that border eastern Afghanistan. The Taliban used these areas as bases, as well as

⁵² Peter Tomsen, *The Wars of Afghanistan: Messianic Terrorism, Tribal Conflicts, and the Failures of Great Powers* at 21 (2011).

⁵³ U.N. Security Council Resolution 1386 (Dec. 20, 2001), https://www.nato.int/isaf/topics/mandate/unscr/resolution_1386.pdf.

⁵⁴ *See id.*

⁵⁵ *Timeline: The U.S. War in Afghanistan, 1999-2021*, Council on Foreign Relations, <https://www.cfr.org/timeline/us-war-afghanistan>.

⁵⁶ *Id.*

⁵⁷ The Constitution of the Islamic Republic of Afghanistan, (ratified) Jan. 26, 2004, <http://www.afghanembassy.com.pl/afg/images/pliki/TheConstitution.pdf>.

⁵⁸ *See* Syed Saleem Shahzad, *Inside Al-Qaeda and the Taliban: Beyond Bin Laden and 9/11* at 21-35 (Pluto Press 2011), <https://ia601605.us.archive.org/24/items/InsideAlQaedaAndTaliban/InsideAlQaedaAndTaliban.pdf>.

⁵⁹ *See* Bill Roggio, *Taliban's prime objectives: US withdrawal, 'establishment of an Islamic government'*, Long War J. (Sept. 24, 2019), <https://www.longwarjournal.org/archives/2019/09/talibans-prime-objectives-us-withdrawal-establishment-of-an-islamic-government.php>.

its vast infrastructure in Pakistan’s Baluchistan Province,⁶⁰ to launch offensives against Coalition forces in eastern and southern Afghanistan. By 2005, the Taliban had reignited a deadly insurgency inside Afghanistan. Attacks soon began to spread throughout the country, and key indicators of insurgent violence rapidly increased. For example, suicide attacks “quintuple[d] from 27 in 2005 to 139 in 2006, while remotely detonated bombings more than double[d], to 1,677.”⁶¹ ISAF responded by expanding its mission outward from Kabul beginning in July 2005. By 2006, ISAF forces were engaged in military operations in southern Afghanistan.⁶²

45. By 2008, the Taliban insurgency had spread throughout the country and was no longer confined to the southern and eastern provinces. Previously peaceful provinces such as Baghlan, Herat, Kunduz, Samangan, and Sar-i-Pul were affected by the violence. By 2009, the Taliban regained a significant amount of the ground that it lost after the U.S. invasion. In late 2009, the U.S. government launched counterinsurgency operations to retake ground from the Taliban, primarily in the key Taliban strongholds in the southern provinces of Helmand and Kandahar, and secondarily in the eastern provinces of Paktia, Paktika, and Khost. The U.S. military added 30,000 troops to the almost 70,000 troops already in country to battle the Taliban.⁶³ The increase in U.S. troops and the uptick in operations – often referred to as the “surge” – was focused on “restoring government services, bolstering local police forces, and protecting civilians from Taliban incursion.”⁶⁴ The Taliban responded to the surge by further intensifying its attacks against Coalition and Afghan forces across Afghanistan. Nevertheless, the surge had some success in temporarily forcing the Taliban to retreat from their traditional strongholds in key districts in Helmand and Kandahar, as well as from some districts in eastern and northern Afghanistan. For a short period of time, Taliban violence, particularly in Helmand and Kandahar, was significantly reduced as the Taliban withdrew to its safe havens inside Pakistan and other remote areas. In my opinion, the Taliban recognized that it was unable to stand up to U.S. forces in the field and opted to conserve its power and wait out the surge and the much advertised departure of American troops.

46. The Taliban quickly regained ground as the United States began to withdraw its surge forces in 2011. By the summer of 2012, more than 33,000 American troops had left

⁶⁰ Bill Roggio, *Baluchistan province is a primary hub for Afghan Taliban*, Long War J. (May 25, 2016), <https://www.longwarjournal.org/archives/2016/05/baluchistan-province-is-a-primary-hub-for-afghan-taliban.php>.

⁶¹ *Timeline: The U.S. War in Afghanistan, 1999-2021*, Council on Foreign Relations, <https://www.cfr.org/timeline/us-war-afghanistan>.

⁶² *See id.*

⁶³ *Id.*

⁶⁴ *Id.*

Afghanistan.⁶⁵ Only 10,800 American troops remained in Afghanistan by the end of 2014.⁶⁶ As the U.S. military ended active combat operations and handed over primacy of operational control to the Afghan military – the U.S. military’s primary mission after January 1, 2015 was to “train, advise and assist the Afghan National Defense and Security Forces (ANDSF) and institutions” as part of the NATO mission⁶⁷ – Taliban attacks throughout the country swelled.⁶⁸ Between 2015 and 2017, the Taliban briefly seized the major cities of Kunduz (twice), Farah, and Ghazni.

47. As part of my work, I maintain a map that shows how many of Afghanistan’s 407 districts the Taliban controls or contests. I update this map nightly based on the latest information.⁶⁹ I recently used this data and other historical data to create a series of maps for a National Geographic Magazine article showing the Taliban’s control in Afghanistan over time.⁷⁰ These maps, which cover pre-9/11 to September 2021, document the Taliban’s changing control over time. I have reproduced the four maps showing time periods most relevant to this case below:

⁶⁵ *Timeline: The U.S. War in Afghanistan, 1999-2021*, Council on Foreign Relations, <https://www.cfr.org/timeline/us-war-afghanistan>.

⁶⁶ See Bill Roggio, *Taliban attacks in Afghanistan surge as Coalition ends combat mission*, Long War J. (Dec. 14, 2014), https://www.longwarjournal.org/archives/2014/12/taliban_attacks_in_a.php.

⁶⁷ U.S. Central Command, *Resolute Support Mission in Afghanistan (2015-2021)* (last updated Sept. 13, 2021), [https://www.centcom.mil/OPERATIONS-AND-EXERCISES/RESOLUTE-SUPPORT/#:~:text=The%20Resolute%20Support%20\(RS\)%20is,mission%20was%20launched%20on%20Jan.&text=30%2C%202014%20and%20ratified%20by,27%2C%202014](https://www.centcom.mil/OPERATIONS-AND-EXERCISES/RESOLUTE-SUPPORT/#:~:text=The%20Resolute%20Support%20(RS)%20is,mission%20was%20launched%20on%20Jan.&text=30%2C%202014%20and%20ratified%20by,27%2C%202014).

⁶⁸ See Bill Roggio, *Taliban attacks in Afghanistan surge as Coalition ends combat mission*, Long War J. (Dec. 14, 2014), https://www.longwarjournal.org/archives/2014/12/taliban_attacks_in_a.php.

⁶⁹ Bill Roggio, *Mapping Taliban Control in Afghanistan*, Long War J., <https://www.longwarjournal.org/mapping-taliban-control-in-afghanistan>. Afghanistan is comprised of 34 provinces. Each province has administrative units called districts. Districts are analogous to counties within U.S. states.

⁷⁰ Jason Motlagh, *As the Taliban rise again, Afghanistan’s past threatens its present*, National Geographic Magazine (Aug. 15, 2021), <https://www.nationalgeographic.com/history/article/as-the-taliban-rise-again-afghanistans-past-threatens-its-present>; Pamela Constable, *The end of the Afghanistan I knew*, National Geographic Magazine (Sept. 9, 2021), <https://www.nationalgeographic.com/history/article/the-end-of-the-afghanistan-i-knew>.

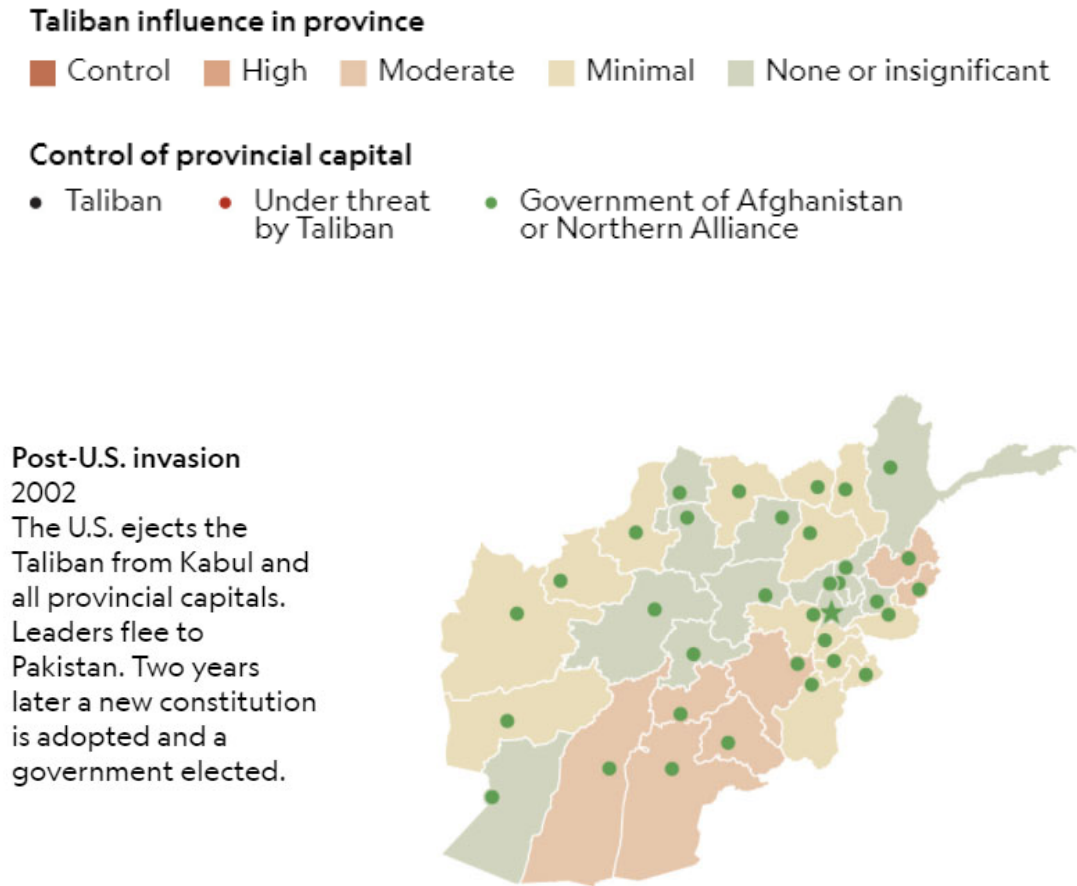


Figure 1: 2002 Map of Taliban Influence in Afghanistan Provinces.⁷¹

⁷¹ Jason Motlagh, *As the Taliban rise again, Afghanistan's past threatens its present*, National Geographic Magazine (Aug. 15, 2021), <https://www.nationalgeographic.com/history/article/as-the-taliban-rise-again-afghanistans-past-threatens-its-present>.

**Pre-U.S. troop surge
2009**
A years-long Taliban resurgence gains ground as the group seizes control of several districts and threatens to overtake many provincial capitals.

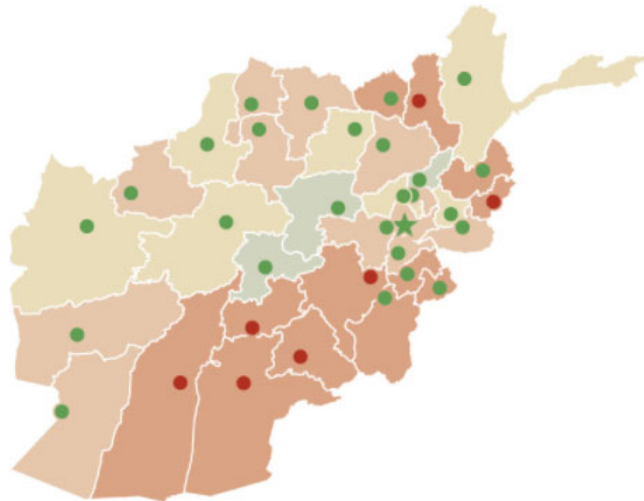


Figure 2: 2009 Map of Taliban Influence in Afghanistan Provinces⁷²

**Post-surge
2012**
After a two-year surge in U.S. forces, NATO wrests control of most areas from the Taliban, pushing them back to their rural strongholds.

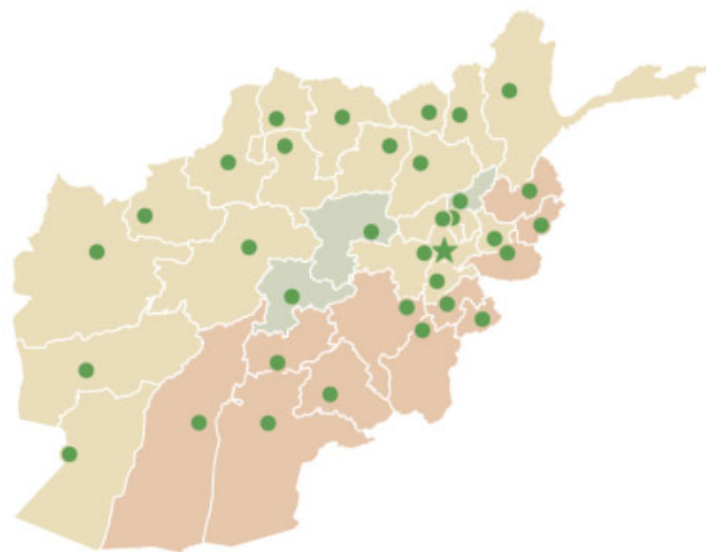


Figure 3: 2012 Map of Taliban Influence in Afghanistan Provinces⁷³

⁷² *Id.*

⁷³ *Id.*

Withdrawal

2021
(map data as of July 1, 2021)

The Taliban regain large areas after NATO turns primary security over to the Afghan military in 2014. The U.S. pledges a full withdrawal by September 11, 2021.

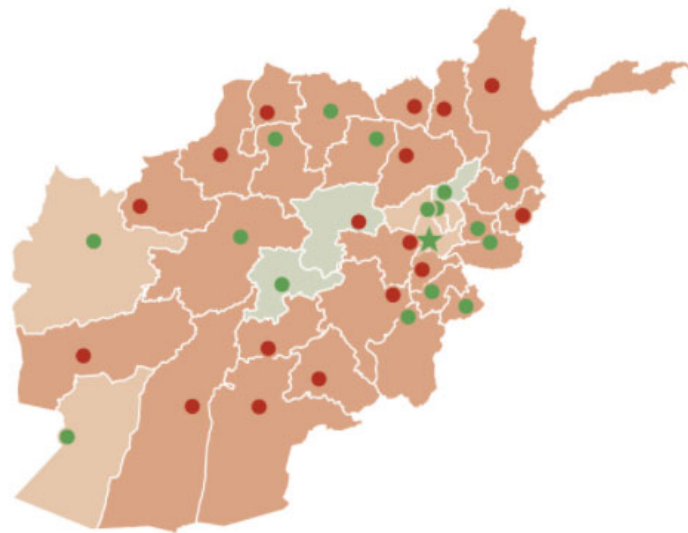


Figure 4: mid-2021 Map of Taliban Influence in Afghanistan Provinces⁷⁴

Taliban takeover

2021
(map data as of September 9, 2021)

All provinces and their capitals, and the capital city of Kabul, quickly fall under Taliban control.

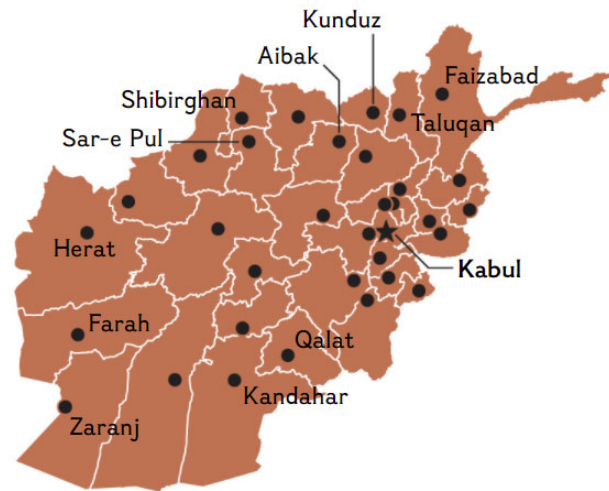


Figure 5: Fighting For Control.⁷⁵

48. The Taliban spared no one in its successful quest to reestablish the Islamic Emirate of Afghanistan. It regularly targeted American and Coalition forces and contractors, as well as the Afghan military, police, and government officials. It also attacked civilians, aid workers, first responders, NGO workers, and members of the United Nations. Taliban suicide bombers have conducted attacks in countless public places, including mosques, schools, hotels, restaurants, shopping malls, sporting events, and gyms. Frequently, it used two-stage attacks –

⁷⁴ *Id.*

⁷⁵ *Id.*

exploding an initial bomb to draw in Coalition personnel and first responders to assist civilian casualties, and then targeting the responders in a secondary explosion.

49. In addition to suicide attacks, the Taliban used other conventional and unconventional tactics to target American, Coalition, and Afghan forces. The Taliban adopted Al Qaeda's tactic of the suicide assault – a complex attack where one or more suicide bombers, often driving explosive-packed vehicles, breaches the perimeter of a secured installation. A team of heavily armed fighters then enters the breach and attacks those inside. The Taliban also used improvised explosive devices (IEDs), explosively formed penetrators (EFPs), small arms, rockets, mortars and other weapons to kill and wound soldiers and civilians alike. And the Taliban used IEDs effectively to target American and Afghan military convoys, as well as civilian convoys, often by combining an IED with an ambush on the rest of the convoy to achieve maximum effect.⁷⁶

50. The Taliban also became proficient in attacking Coalition forces and helicopters using rocket-propelled grenades. On August 6, 2011, the Taliban attacked a U.S. Chinook in Saydabad District in Wardak Province with an RPG that killed thirty-eight U.S. and Afghan personnel, including seventeen U.S. Navy SEALs⁷⁷ – thirty-eight family members of ten of these SEALs are clients in this case.⁷⁸ In other attacks, the Taliban used an IED planted at an Afghan military outpost⁷⁹ and an anti-tank missile⁸⁰ to destroy Afghan military helicopters.

51. As part of its resurgence, the Taliban organized various local terrorist groups into one cohesive structure, which takes orders from the top. The Taliban's top council, the Rahbari Shura is better known as the Quetta Shura because it is based in the Pakistani city of Quetta. The Taliban maintains regional shuras, or councils – including the Quetta Regional Shura, the Miramshah Shura, the Peshawar Shura, the Mashhad Shura, and the Girdi Jangle Shura – that

⁷⁶ Bill Roggio, *Anatomy of a Taliban ambush*, Long War J. (Sept. 1, 2017), <https://www.longwarjournal.org/archives/2017/09/anatomy-of-a-taliban-ambush.php>.

⁷⁷ Bill Roggio, *38 US, Afghan forces killed in helo crash*, Long War J. (Aug. 6, 2011), https://www.longwarjournal.org/archives/2011/08/38_coalition_afghan.php; *see also* Army Regulation 15-6 Report of Investigation – Crash of a CH-47 Aircraft in Wardak Province, Afghanistan on 6 August 2011 (Ex. A).

⁷⁸ *See* Second Am. Compl. ¶¶ 278-82, 1167-72, 1279-82, 1707, 1778-80, 1906-09, 2267-71, 2317-20, 2357-65, 2375-81, 2398-403, 2404-17.

⁷⁹ Bill Roggio, *Afghan military helicopter destroyed in Taliban IED attack*, Long War J. (May 31, 2017), <https://www.longwarjournal.org/archives/2017/05/afghan-military-helicopter-destroyed-in-taliban-ied-attack.php>.

⁸⁰ Thomas Gibbons-Neff and Mujib Mashal, *A Rarely Seen Weapon Destroys a Helicopter in Afghanistan*, N.Y. Times (July 30, 2020), <https://www.nytimes.com/2020/07/30/world/asia/afghanistan-taliban-helicopter-missile.html>.

also report to the Rahbari (Quetta) Shura. The Taliban also established committees, which oversee particular areas such as terrorism, finance, and education.⁸¹

52. The Quetta Shura issued guidance and directives to the Taliban's component parts and subgroups, known as "Mahaz" or "fronts." The fronts were commanded by powerful Taliban personalities including the Mullah Dadullah Mahaz, the Mullah Baradar Mahaz, the Mullah Zakir Mahaz, the Ibrahim Mahaz, and the Haqqani Network.⁸²

53. The Taliban's terrorist offensive was paired with a political offensive aimed at reestablishing the Islamic Emirate of Afghanistan. To govern and support its operations in areas it controls and contests, the Taliban established "shadow governments." The shadow governments were designed to foment support from local residents for the Taliban, allowing the Taliban to advance their terrorist aims. And the "government services" that it provided correspond to strict sharia law, including enforcing capital punishment for various offenses; controlling school curriculums and teachers and limiting access for girls post-puberty; limiting women's access to healthcare; and banning television, radio, smartphones, and cigarettes.⁸³ Each shadow government, which existed at the provincial and district level, had an emir or leader, a terrorist commander, and a religious leader. The Taliban's shadow governments, like the regional Mahaz, reported to the Quetta Shura.

54. The interactions between the local shadow governments, the fronts, the regional shuras, the committees, and the Quetta Shura were complicated. There was significant overlap in responsibilities between the groups. For instance, while local shadow governments reported directly to the Quetta Shura, they also coordinate activities with the regional shura as well as the fronts that are active in their area.⁸⁴ The Quetta Shura assigns also individuals to particular roles and can move terrorist leaders between positions in the shadow government and terrorist operations. For example, according to a declassified assessment of the threat in Logar Province, "the Quetta Shura reassigned [redacted name] from the TB military commander for Logar Province to the TB Shadow Governor/COP for Charkh district."⁸⁵

⁸¹ Bill Roggio, *The Afghan Taliban's top leaders*, Long War J. (Feb. 23. 2010), https://www.longwarjournal.org/archives/2010/02/the_talibans_top_lea.php.

⁸² Theo Farrell & Antonio Giustozzi, *The Taliban at war: inside the Helmand insurgency, 2004-2012*, *International Affairs* 89:4 (2013), at 855-856, 858, https://foreignpolicy.com/wp-content/uploads/2015/01/27ba3-89_4_03_farrellgiustozzi.pdf; United Nations Security Council, *Letter dated 20 May 2021 from the Chair of the Security Council Committee established pursuant to resolution 1988 (2011) addressed to the President of the Security Council*, ¶ 19 (June 1, 2021), <https://www.undocs.org/pdf?symbol=en/S/2021/486>.

⁸³ Ashley Jackson, *Life Under the Taliban Shadow Government*, Overseas Development Institute (June 2018), at 19-20 <https://cdn.odi.org/media/documents/12269.pdf>.

⁸⁴ *Id.* at 11.

⁸⁵ Joint IED Defeat Organization Counter IED Operations/Intelligence Integration Center, *Logar Province Analysis* at pdf p. 38 (Dec. 3, 2012) (Ex. B).

55. Additionally, the Quetta Shura provided guidance and funding to local Taliban shadow governments to support their governance programs and terror operations. Jeffery Dressler and Carl Forsberg at the Institute for the Study of War described the Quetta Shura's organizational direction of the Taliban's local chapters as follows:

“The Quetta leadership gives general guidance to the organization at the beginning of the spring fighting year and indeed, throughout the fighting seasons. The operational orders typically appear in the form of a planned offensive . . . The Quetta-based senior leaders also adjust the campaign as it unfolds if major changes in mission or resources are required. For example, senior leaders in Quetta have issued such requests for reinforcements when coalition and Afghan forces launch operations into critical enemy terrain.”

“The senior leadership in Quetta nevertheless provides direction, guidance, and sometimes issues direct orders to the senior commanders in the south. Senior commanders physically travel to Quetta on occasion to meet with QST senior leadership. These visits are arranged to share ‘best practices and ‘lessons learned’ to improve operational effectiveness.”

“The Taliban's high command place special emphasis on financial oversight, and explicitly addressed the issue in the 2006 rulebook approved by Mullah Omar and issued to Taliban field commanders. The rules specified that, ‘Taliban may not use Jihad equipment or property for personal ends,’ and that each Talib is ‘accountable to his superiors in matters of money spending and equipment usage.’”

“Perhaps one of the most critical aspects of the Taliban's shadow governance structure is revenue and taxation. Facilitators are responsible for receiving and directing foreign fighters, distributing weapons such as IEDs, explosives, and chemicals, ammunition, and small-arms. A smaller number of facilitators have also been classified as financiers, according to coalition and Afghan reports. Financiers are responsible for handling taxes collected from bazaar vendors, and local residents. They may also be responsible for storing and transporting narcotics. For example, Haji Adam, killed in Kandahar in January of 2009, not only served as a prominent QST facilitator with strong links to senior QST leaders, but was also a wealthy opium smuggler. Adam operated in the Taliban controlled territory along the northern Helmand-Kandahar border and used profits from the drug trade to fund the insurgency.”⁸⁶

56. The Taliban high command was capable of exercising a high degree of control over the various fronts and its shadow government. The Taliban's terrorist operations and two short-lived ceasefires help demonstrate this control. Each year, the Taliban issued directives for what it calls its “spring offensive.” These directives included political and terrorist strategy,

⁸⁶ Jeffrey Dressler and Carl Forsberg, *The Quetta Shura Taliban In Southern Afghanistan: Organization, Operations, and Shadow Governance* at 2-3, 7-8, Institute for the Study of War (Dec. 21, 2009), http://www.understandingwar.org/sites/default/files/QuettaShuraTaliban_1.pdf.

including identifying particular attack targets. The frontline Taliban units, as well as the mahaz and shadow governments, followed the high command's directives. For example, in 2019, the Al-Fath spring offensive called for targeting police.⁸⁷ Subsequently, the frontline Taliban units killed policemen in a Taliban attack in Kandahar and announced that they were executing orders for the Al-Fath spring offensive.⁸⁸ The Taliban's most recent offensive, beginning on May 1, 2021 (just two weeks after President Biden announced the withdrawal of U.S. troops and the end of the mission in Afghanistan), also highlighted the organization's high degree of control over its forces. After the fall of Panjshir Province in September 2021, the Taliban completed its conquest of Afghanistan.⁸⁹ In my expert opinion, this offensive was well organized and synchronized to achieve its desired result: fall of the Afghan Government. The Taliban first consolidated its control of districts it contested, then it moved to take control of provincial capitals and entire provinces before making its final push on Kabul.

57. Additionally, the Quetta Shura issued two three-day long ceasefires, one during the Eid holiday in June 2018⁹⁰, and another in May 2020.⁹¹ During these short-lived ceasefires, which were announced on the Taliban's official website, Voice of Jihad, ground level Taliban forces refrained from attacking Afghan security forces, U.S. and Coalition forces, government officials, and civilians. However, once the ceasefire ended, the Taliban ramped up its attacks, as directed by the Taliban high command.

58. From 2007 through the present, the Taliban's anti-American objectives and mastery of sophisticated terrorist tactics – achieved with substantial help from Iran, Al Qaeda, and other Syndicate members – enabled it to kill and wound large numbers of Americans. This has all made the Taliban, statistically speaking, one of the deadliest terrorist groups in the world.⁹²

⁸⁷ Bill Roggio, *Taliban announces 'Al-Fath Jihadi Operations' for 2019*, Long War J. (Apr. 12, 2019), <https://www.longwarjournal.org/archives/2019/04/taliban-announces-al-fath-jihadi-operations-for-2019.php>.

⁸⁸ Bill Roggio, *Taliban suicide team kills a dozen policemen in Kandahar*, Long War J. (July 18, 2019), <https://www.longwarjournal.org/archives/2019/07/taliban-suicide-team-kills-a-dozen-policemen-in-kandahar.php>.

⁸⁹ Bill Roggio & Andrew Tobin, *Taliban completes conquest of Afghanistan after seizing Panjshir*, Long War J. (Sept. 6, 2021), <https://www.longwarjournal.org/archives/2021/09/taliban-completes-conquest-of-afghanistan-after-seizing-panjshir.php>.

⁹⁰ Thomas Joscelyn & Bill Roggio, *Taliban rejects ceasefire extension, resumes attacks on 'internal puppets'*, Long War J. (June 18, 2018), <https://www.longwarjournal.org/archives/2018/06/taliban-rejects-ceasefire-extension-resumes-attacks-on-internal-puppets.php>.

⁹¹ Bill Roggio, *Taliban ramps up attacks after ending unilateral ceasefire*, Long War J. (June 16, 2020), <https://www.longwarjournal.org/archives/2020/06/taliban-ramps-up-attacks-after-ending-unilateral-ceasefire.php>.

⁹² J.P. Lawrence, *US, Allies' Military Successes Drove Down Terrorism Deaths Almost Everywhere Except Afghanistan, Report Says*, Stars & Stripes (Nov. 21, 2019), 2019 WLNR 35166439.

B. The Haqqani Network

59. The Haqqani Network (or “Haqqanis”) is an influential faction of the Taliban. Jalaluddin Haqqani, the founder of the group, was a mujahideen⁹³ commander who battled the Soviet Union during the occupation of Afghanistan. The Haqqanis traditionally operate in the eastern provinces of Paktia, Paktika, and Khost (collectively known as Loya Paktia), as well as in Pakistan’s tribal agencies of North and South Waziristan. Jalaluddin joined with the Taliban in 1995 and commanded the Taliban’s fighters on the Kabul front. To this day, Jalaluddin’s brothers, sons, and other family members dominate the Haqqani Network’s leadership.

60. The United States has repeatedly recognized the Haqqani Network’s terrorist activities and involvement in the Syndicate. In March 2008, the U.S. Treasury Department added Jalaluddin Haqqani’s son, Sirajuddin, to the list of Specially Designated Global Terrorists.⁹⁴ In March 2009, the U.S. State Department put out a bounty of \$5 million for information leading to his capture (the reward was later increased to \$10 million).⁹⁵ Fifteen other Haqqani Network leaders, many related to Jalaluddin, were listed as Specially Designated Global Terrorists between 2008 and 2015.⁹⁶ The U.S. State Department announced that it was designating the entire Haqqani Network as a Foreign Terrorist Organization on September 7, 2012.⁹⁷ Although the United States government designated the Haqqani Network and not the Taliban, I find the two are functionally part of the same organization. In the U.S. State Department’s 2013 Country Reports on Terrorism, it noted that the Haqqani Network “cooperates closely with the larger Afghan Taliban and also draws strength through cooperation with other terrorist organizations operating in Afghanistan, including al-Qa’ida, Tehrik-e Taliban Pakistan, the Islamic Movement of Uzbekistan, Lashkar I Jhangvi, and Jaish-e Mohammad.”⁹⁸

61. The Haqqanis share the same Deobandi religious underpinnings as the Taliban. Jalaluddin and his son, Sirajuddin, who is currently one of two deputy emirs for the Taliban, both

⁹³ The term “mujahideen,” which means one who wages jihad or holy war, is applied to all Afghans who fought the Soviets. The Taliban continue to call their fighters mujahideen to this day.

⁹⁴ U.S. Treasury Dep’t, Office of Foreign Assets Control, *Anti-Terrorism Designations* (Mar. 11, 2008), <https://home.treasury.gov/policy-issues/financial-sanctions/recent-actions/20080311>.

⁹⁵ Rewards for Justice, *Wanted: Information that brings to justice . . . Sirajuddin Haqqani Up to \$10 Million Reward*, https://rewardsforjustice.net/english/sirajuddin_haqqani.html; see Press Release, U.S. State Dep’t, *Rewards for Justice – Reward Offers for Information on Haqqani Network Leaders* (Aug. 20, 2014), <https://2009-2017.state.gov/r/pa/prs/ps/2014/230778.htm>.

⁹⁶ See, e.g., *infra* ¶ 72.

⁹⁷ U.S. State Dep’t, *Report to Congress on the Haqqani Network* (Sept. 7, 2012) <https://2009-2017.state.gov/secretary/20092013clinton/rm/2012/09/197474.htm>; Bill Roggio, *US adds Haqqani Network to list of terror groups*, Long War J. (Sept. 7, 2012), https://www.longwarjournal.org/archives/2012/09/us_adds_haqqani_netw_1.php.

⁹⁸ U.S. State Dep’t, *Country Reports on Terrorism 2013*, at 280 (Apr. 2014), <https://2009-2017.state.gov/documents/organization/225886.pdf>.

attended Darul Uloom Haqqani seminary in Akora Khattak in northwestern Pakistan.⁹⁹ Darul Uloom Haqqani is a Deobandi seminary that is often referred to as the “University of Jihad” because numerous prominent jihadist leaders have attended.¹⁰⁰ It was run by Sami ul-Haq, who was known as “the father of the Taliban,” because he recruited, indoctrinated and trained numerous Taliban leaders and fighters.¹⁰¹ For example, the second emir of the Taliban, Mullah Mohammad Akhtar Mansour, attended the seminary.¹⁰² The Haqqanis manage another seminary in Pakistan – the Deobandi Manba’ul uloom Madrassa in Miramshah, North Waziristan.¹⁰³ The Manba’ul uloom is “a center of jihadi activities,” and a place “where top Taliban and al-Qaeda commanders meet.”¹⁰⁴

62. The Haqqani Network is an integral part of the Taliban, as reflected by the Haqqani family member’s key leadership roles in the Taliban. Jalaluddin served as the Minister of Frontiers in the Taliban’s Islamic Emirate of Afghanistan from 1996 to 2001, and he was a member of the Taliban’s Quetta Shura up until his death in 2018.¹⁰⁵ He was known as “the commander-in-chief of the Taliban’s southern military command,” “Mullah Omar’s top military strategist and commander,”¹⁰⁶ and the “chief of the Taliban army.”¹⁰⁷

⁹⁹ Stanford University, *Mapping Militant Organizations – Haqqani Network* (Nov. 8, 2017), https://web.stanford.edu/group/mappingmilitants/cgi-bin/groups/print_view/363; Atif Baloch, *Militant Haqqani Network – a brief history*, DW.com (Apr. 9, 2018), <https://www.dw.com/en/militant-haqqani-network-a-brief-history/g-40983897>; Matthew Green, *‘Father of Taliban’ urges US concessions*, Financial Times (Nov. 13, 2011), <https://www.ft.com/content/8e0c7b26-0dbf-11e1-91e5-00144feabdc0>.

¹⁰⁰ *EU snub for hardline Pakistan MP*, BBC News (Apr. 20, 2005), http://news.bbc.co.uk/2/hi/south_asia/4466019.stm.

¹⁰¹ *See Pakistan: Maulana Sami ul-Haq, ‘Father of the Taliban,’ stabbed to death*, Radio Free Europe/Radio Liberty (Nov. 2, 2018), <https://www.refworld.org/docid/5c34a72013.html>.

¹⁰² *See Biography of new Taliban leader Mullah Akhtar Mansoor*, Pajhwok Afghan News (July 31, 2015), <https://pajhwok.com/2015/07/31/biography-new-taliban-leader-mullah-akhtar-mansoor/>.

¹⁰³ Press Release, U.N. Security Council, *Security Council Committee Adds One Individual to Taliban Section of Consolidated List* (Sept. 14, 2007), <https://www.un.org/press/en/2007/sc9116.doc.htm>.

¹⁰⁴ Bill Roggio, *Targeting Taliban commander Siraj Haqqani*, Long War J. (Oct. 20, 2007), https://www.longwarjournal.org/archives/2007/10/targeting_taliban_co.php.

¹⁰⁵ Thomas Joscelyn, *Taliban announces death of Jalaluddin Haqqani*, Long War J. (Sept. 4, 2018), <https://www.longwarjournal.org/archives/2018/09/taliban-announced-death-of-jalaluddin-haqqani.php>.

¹⁰⁶ Aslam Khan, *Taliban Leader Warns Of Long Guerilla War*, Gulf News UAE (Oct. 21, 2001), <https://gulfnews.com/uae/taliban-leader-warns-of-long-guerrilla-war-1.427860>.

¹⁰⁷ Karachi Jasarat, *Chief of Taliban Army Contacts Jamaat-i-Islami Chief* (Oct. 11, 2001); https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&ved=2ahUKewjbidCzNvwAhU0F1kFHU44BDEQFnoECAkQAA&url=https%3A%2F%2Fwikileaks.org%2Fgifile%2Fattach%2F11%2F11491_-1.doc&usg=AOvVaw0C9Vlm3dIJSXGy7qnxV8yV.

63. Sirajuddin, the overall leader of the Haqqani Network, has served as one of the Taliban's two deputy emirs since 2015. During this time, he has served under two different Taliban emirs – Mullahs Mansour and Haibatullah.¹⁰⁸ Sirajuddin also served as the leader of the Taliban's Miramshah Regional Military Shura, one of the Taliban's four regional terrorist commands and as the unofficial head of the Taliban's terrorist fighters.¹⁰⁹ In 2016, Brigadier General Charles H. Cleveland, the chief spokesman for U.S. and NATO forces in Afghanistan, explained that Sirajuddin "increasingly runs the day-to-day military operations for the Taliban, and, we believe, is likely involved in appointing shadow governors" for the Taliban. Sirajuddin was also reported to be in "constant contact" with Taliban field commanders throughout Afghanistan, and field commanders were required to report to him before making major operational decisions.¹¹⁰

64. In my opinion, Sirajuddin is personally responsible for some of the most deadly attacks inside Afghanistan. In the State Department's January 2008 Rewards for Justice listing, the U.S. State Department noted that "Sirajuddin admitted planning the January 14, 2008 attack against the Serena Hotel in Kabul, that killed six people, including American citizen Thor David Hesla."¹¹¹ Sirajuddin, in his position as the operational leader of the Haqqani Network, and later as one of the Taliban's two deputy emirs, most certainly had foreknowledge of and has signed off on high profile attacks within Afghanistan. For instance, Sirajuddin's brother, Badruddin, was directly involved in the June 28, 2011 suicide assault on the Intercontinental Hotel in Kabul.¹¹² Afghanistan's National Directorate of Security released audiotape of a conversation between Badruddin, who was based in Pakistan, and the attackers. Badruddin laughs and tells the attackers as they murder innocent civilians that "God will give you victory."¹¹³ Before he was killed in a U.S. drone strike, Badruddin was an operational commander in the Haqqani Network, served as one of Sirajuddin's key deputies, and also was a member of the Miramshah Shura, one of the Taliban's four regional terrorist commands.¹¹⁴ In my expert opinion, Sirajuddin was intimately aware of his brother's role in this high profile attack prior to it occurring. This involvement in a high profile attack was likely not an isolated incident.

¹⁰⁸ Thomas Joscelyn & Bill Roggio, *The Taliban's new leadership is allied with al Qaeda*, Long War J. (July 31, 2015), <https://www.longwarjournal.org/archives/2015/07/the-talibans-new-leadership-is-allied-with-al-qaeda.php>.

¹⁰⁹ *Id.*

¹¹⁰ Mujib Mashal, *Haqqanis Steering Deadlier Taliban in Afghanistan, Officials Say*, N.Y. Times (May 7, 2016), <https://www.nytimes.com/2016/05/08/world/asia/haqqanis-steering-deadlier-taliban-in-afghanistan-officials-say.html>.

¹¹¹ Rewards for Justice, *Wanted: Information that brings to justice . . . Sirajuddin Haqqani Up to \$10 Million Reward*, https://rewardsforjustice.net/english/sirajuddin_haqqani.html.

¹¹² See Thomas Joscelyn & Bill Roggio, *Haqqani Network directed Kabul hotel assault by phone from Pakistan*, Long War J. (Sept. 3, 2011), https://www.longwarjournal.org/archives/2011/09/haqqani_network_dire.php.

¹¹³ *Id.*

¹¹⁴ Press Release, U.S. State Dep't, *Designation of Haqqani Network Commander Badruddin Haqqani* (May 11, 2011), <https://2009-2017.state.gov/r/pa/prs/ps/2011/05/163021.htm>.

65. Sirajuddin’s leadership in the Taliban also extends to public facing roles. In fact, in February 2020, Sirajuddin Haqqani published an op-ed in *The New York Times* identifying himself as the deputy leader of the Taliban and purported to explain “What We, the Taliban, Want” in peace talks with the United States.¹¹⁵

66. Both the Taliban and leaders of the Haqqani Network have repeatedly rebuffed claims that the Haqqani Network operates independently of the Taliban. In 2008, the Taliban released an interview with Jalaluddin. The interviewer asked if Jalaluddin’s “Jihadist movement is independent and outside the organization of the Islamic Emirate,” as stated by “western news agencies.” Jalaluddin’s responded by saying: “all the Mujahideen wage Jihad under the leadership of the Ameer ul-Momineen Mullah Mohamed Omar Mujahid against the American invaders and their lackeys. There is no crisis (of division) under the names moderate or extremist among the Mujahideen. They all fight under a unified leadership I myself am a member of the High Council of the Islamic Emirate [the Quetta or Rabbari Shura]. I also bear on my shoulders responsibility for Jihad in the provinces of Khost and Paktika . . . we swore allegiance to Ameer ul-Momineen Mullah Mohamed Omar Mujahid” To reiterate this point, the Taliban re-released the interview, in English, in May 2011.¹¹⁶

67. Sirajuddin Haqqani also denied reports that there was a divide between the two groups in an interview in April 2010. “We are assigned by the Islamic Emirate in the southeastern front of Afghanistan (Paktia, Khost, Paktika) and we have mujahideen members who are carrying out jihad in the north (provinces in northern Afghanistan) and in the south (provinces in southern Afghanistan), and they are operating under the Amirs of the provinces they are under.”¹¹⁷

68. Another influential Haqqani Network leader, Mullah Sangeen Zadran, also denied that the two groups were separate. In an interview in 2012, Sangeen was asked about claims that the Haqqanis and the Taliban were separate entities, and he replied, “These claims are false and were devised by the enemies of Afghanistan, and their local agents, and they have no basis in truth I assure you with all confidence that all the mujahideen of the Emirate are united under the leadership of the Emir of the Believers Mullah Muhammad Omar . . . he is the one who guides this battle in all the land”¹¹⁸

¹¹⁵ Sirajuddin Haqqani, *What We, the Taliban, Want*, N.Y. Times (Feb. 20, 2020), <https://www.nytimes.com/2020/02/20/opinion/taliban-afghanistan-war-haqqani.html>.

¹¹⁶ Bill Roggio, *Voice of Jihad releases 3-year-old interview with Jalaluddin Haqqani*, Long War J. (May 11, 2011), https://www.longwarjournal.org/archives/2011/05/voice_of_jihad_releases_3-year.php.

¹¹⁷ Bill Roggio, *Taliban cooperation with al Qaeda ‘is at the highest limits’ – Siraj Haqqani*, Long War J. (Apr. 15, 2010), https://www.longwarjournal.org/archives/2010/04/taliban_cooperation.php.

¹¹⁸ Bill Roggio, *Haqqanis part of Taliban: Mullah Sangeen*, Long War J. (Jan. 7, 2012), https://www.longwarjournal.org/archives/2012/01/haqqanis_part_of_taliban_mulla.php.

69. In response to the U.S. government's announcement that the U.S. State Department was designating the Haqqani Network as a Foreign Terrorist Organization, the Taliban again rebuffed claims that the Haqqani Network was an entity distinct from the Taliban. The Taliban released a statement on its propaganda website, Voice of Jihad, that there is “no separate entity or network in Afghanistan by the name of Haqqani,” and that its overall leader, Jalaluddin Haqqani, is a member of the Quetta Shura, the [Taliban's] top leadership council “The honorable Mawlawi Jalaluddin Haqqani is a member of the Leadership Council of Islamic Emirate and is a close, loyal and trusted associate of the esteemed Amir-ul-Mumineen [leader of the faithful, Mullah Omar] and those Mujahideen entrusted under the command of his sons are in fact the heroic Mujahideen of Islamic Emirate who like other Mujahideen strictly obey the esteemed Amir-ul-Mumineen and wage Jihad against the invaders throughout the country.”¹¹⁹

70. The Haqqani Network's subordination to the Taliban is also evident from the shadow governments in the Haqqani strongholds in the provinces of Paktia, Paktika, and Khost, where the Taliban Shadow Governor is typically a Haqqani leader. For example, when the U.S. government listed Mullah Sangeen Zadran, a senior lieutenant to Sirajuddin, as a Specially Designated Global Terrorist (“SDGT”) in August 2011, he was described as the “Shadow Governor for Paktika province, Afghanistan and a commander of the Haqqani Network”¹²⁰ The U.S. military considered Sangeen Zadran one of the most dangerous operational commanders in eastern Afghanistan. He had organized numerous assaults and IED attacks on U.S. and Afghan combat outposts in the Loya Paktia region, and he was responsible for kidnapping U.S. Army Specialist Bowe Bergdahl, who deserted his post at a combat outpost in Paktika Province on June 30, 2009.¹²¹ In September 2011, the U.S. Treasury Department added Abdul Aziz Abbasin to the list of Specially Designated Global Terrorists.¹²² He is “a key commander in the Haqqani Network,” who “received orders from and was appointed by Sirajuddin Haqqani,” and he also has served as “the Taliban shadow governor of Orgun district, Paktika Province, Afghanistan.”¹²³ As recently as August 2021, the Taliban appointed Haqqani Commander Mohammad Nabi Omari to serve as the “Governor” of Khost Province. Omari was a “member of a joint al

¹¹⁹ Bill Roggio, *Taliban call Haqqani Network a 'conjured entity'*, Long War J. (Sept. 9, 2012), https://www.longwarjournal.org/archives/2012/09/taliban_call_haqqani.php.

¹²⁰ Bill Roggio, *US State Department adds Mullah Sangeen to terrorist list*, Long War J. (Aug. 16, 2011), https://www.longwarjournal.org/archives/2011/08/us_state_department_1.php.

¹²¹ Bill Roggio, *Mullah Sangeen Zadran, al Qaeda commander reported killed in drone strike*, Long War J. (Sept. 6, 2013), https://www.longwarjournal.org/archives/2013/09/mullah_sangeen_zadra.php.

¹²² Press Release, U.S. Treasury Dep't, *Treasury Continues Efforts Targeting Terrorist Organizations Operating in Afghanistan and Pakistan* (Sept. 29, 2011), <https://www.treasury.gov/press-center/press-releases/Pages/tg1316.aspx>; Bill Roggio, *US adds 5 al Qaeda, Taliban, Haqqani Network, and IMU facilitators to terrorist list*, Long War J. (Sept. 29, 2011), https://www.longwarjournal.org/archives/2011/09/us_adds_5_al_qaeda_t.php.

¹²³ Press Release, U.S. Treasury Dep't, *Treasury Continues Efforts Targeting Terrorist Organizations Operating in Afghanistan and Pakistan* (Sept. 29, 2011), <https://www.treasury.gov/press-center/press-releases/Pages/tg1316.aspx>.

Qaeda/Taliban [Anti-Coalition Militia] cell in Khowst and was involved in attacks against US and Coalition forces.”¹²⁴ Omari was reported to have been a “close associate” of Jalaluddin Haqqani and was described as serving as a “Taliban commander.”¹²⁵ The Taliban’s selection of a Haqqani Commander to serve in a senior leadership role – is just another example, of many – establishing that the Taliban definitively views the Haqqani Network as part of its organization.

71. Even outside the Haqqani Network’s historic tribal lands, U.S. Government reporting recognizes that individuals are regularly commanders in both groups. For example, a declassified PowerPoint presentation analyzing the threat in Logar Province prior to November 14, 2012 describes multiple terrorists in Logar as a “TB/HQN commander” or other similar descriptions identifying their role in both organizations.¹²⁶ It further reports that certain Taliban commanders lead a “cell of TB/HQN operatives.”¹²⁷

72. Between 2008 and 2015, sixteen Haqqani Network leaders – including Sirajuddin Haqqani, Sangeen Zadran, and Abdul Aziz Abbasin – were listed as Specially Designated Global Terrorists. Many of these other designations also highlight the deep ties between the Taliban and the Haqqani Network, including:

Nasiruddin Haqqani, one of Jalaluddin Haqqani’s sons, was added to the list of Specially Designated Global Terrorists by the U.S. Treasury Department and to the 1988 Sanctions list by the U.N. in July 2010.¹²⁸ Nasiruddin was “a key financier and ‘emissary’ for the Haqqani Network, and is known to have traveled to Saudi Arabia and the United Arab Emirates between 2004-2009 to carry out fundraising for the Haqqani Network, Al Qaeda, and the Taliban.”¹²⁹ Nasiruddin was gunned down in Pakistan’s capital of Islamabad in November 2013.¹³⁰

¹²⁴ Thomas Joscelyn, *Sgt. Bowe Bergdahl exchanged for top 5 Taliban commanders at Gitmo*, Long War J. (May 31, 2014), https://www.longwarjournal.org/archives/2014/05/sgt_bowe_bergdahl_ex.php.

¹²⁵ *Id.*

¹²⁶ Joint IED Defeat Organization Counter IED Operations/Intelligence Integration Center, *Logar Province Analysis* at pdf pp. 27, 51, 68, 73 (Dec. 3, 2012) (Ex. B).

¹²⁷ *Id.* at pdf p. 55.

¹²⁸ Press Release, U.S. Treasury Dep’t, *Anti-Terrorism Designations/Kingpin Act Designations* (July 22, 2010), <https://home.treasury.gov/policy-issues/financial-sanctions/recent-actions/20100722>; United Nations Security Council, *Nasiruddin Haqqani* (July 20, 2010), <https://www.un.org/securitycouncil/sanctions/1988/materials/summaries/individual/nasiruddin-haqqani>; Email from svcsmartmfi to SMART Core re: Terrorism Finance: Designation of Three Taliban and Haqqani Financiers (July 30, 2010) (Ex. C).

¹²⁹ Bill Roggio, *US adds Haqqani Network, Taliban leaders to list of designated terrorists*, Long War J. (July 22, 2010), https://www.longwarjournal.org/archives/2010/07/us_adds_haqqani_netw.php.

¹³⁰ See Bill Roggio, *Senior Haqqani Network leader killed in Pakistan*, Long War J. (Nov. 11, 2013), https://www.longwarjournal.org/archives/2013/11/senior_haqqani_netwo_3.php.

Khalil Al-Rahman Haqqani, a brother of Jalaluddin Haqqani, was added to the list of Specially Designated Global Terrorists in February 2011.¹³¹ Khalil is a key fundraiser, financier, and operational commander for the Haqqani Network who “engages in fundraising activities on behalf of the Taliban and provides support to the Taliban operating in Afghanistan.”¹³² According to U.S. State Department documents disseminating this designation, he was known to be “travelling internationally to meet with financial supporters” and “had traveled to Dubai, United Arab Emirates and had raised funds from sources there, as well as from sources in Saudi Arabia, Iran and China, and Pakistan.”¹³³ In 2009, he was responsible for detaining “enemy prisoners captured by the Taliban and [the Haqqani Network].”¹³⁴ He was identified as a key supporter of Al Qaeda’s military efforts in Afghanistan. U.S. State Department also noted that he has “acted on behalf of al-Qa’ida (AQ) and has been linked to AQ military operations. In 2002, Khalil Haqqani deployed men to reinforce AQ elements in Paktia Province, Afghanistan.”¹³⁵

Badrudin Haqqani, a son of Jalaluddin Haqqani, was added to the list of Specially Designated Global Terrorists by the Secretary of State in May 2011.¹³⁶ Badruddin sat on the Taliban’s Miramshah Shura, was an operational commander for the Haqqani Network, and was believed to be in charge of the Haqqani Network’s kidnapping operations.¹³⁷ He was responsible for holding *New York Times* reporter David Rohde, who was “captured in November 2008, held in North Waziristan, and escaped in June 2009.”¹³⁸ Badruddin was killed in a U.S. drone strike in August 2012.¹³⁹

¹³¹ Press Release, U.S. Treasury Dep’t, *Treasury Targets the Financial And Support Networks of Al Qa’ida and the Taliban, Haqqani Network Leadership* (Feb. 9, 2011), <https://www.treasury.gov/press-center/press-releases/Pages/tg1055.aspx>.

¹³² *Id.*

¹³³ Email from svcsmartmfi to SMART Core re: Terrorism Finance: Designation of Taliban Financial Facilitators Khalil Al-Rahman Haqqani and Said Jan 'Abd Al- Salam (Mar. 10, 2011) (Ex. D).

¹³⁴ *Id.*

¹³⁵ *Id.*

¹³⁶ See Press Release, U.S. State Dep’t, *Designation of Haqqani Network Commander Badruddin Haqqani* (May 11, 2011), <https://2009-2017.state.gov/r/pa/prs/ps/2011/05/163021.htm>; Bill Roggio, *US designates Badruddin Haqqani as terrorist*, Long War J. (May 11, 2011), https://www.longwarjournal.org/archives/2011/05/us_designates_badrud.php.

¹³⁷ See *id.*

¹³⁸ *Id.*

¹³⁹ See Bill Roggio, *Taliban confirm death of Badruddin Haqqani in drone strike last year*, Long War J. (Sept. 8, 2013), https://www.longwarjournal.org/archives/2013/09/taliban_confirm_deat_1.php.

Fazl Rabi was added to the list of Specially Designated Global Terrorists in June 2011.¹⁴⁰ He is “a key financial official for both the Taliban and the Haqqani Network [and] has also aided the terror group in executing suicide attacks in Afghanistan.”¹⁴¹ The U.N. said Rabi is “a member of the Taliban’s financial shura and has dispersed funds to Taliban commanders and officials.”¹⁴² He has “traveled to the Persian Gulf several times to raise funds for Jalaluddin” and Sirajuddin Haqqani. Additionally, Rabi “has coordinated the Haqqani Network’s relationship with other militant groups.”¹⁴³

Ahmed Jan Wazir was added to the list of Specially Designated Global Terrorists in June 2011.¹⁴⁴ As the UN explained when it added him to the 1988 Sanctions list in January 2012, he is “‘a key commander’” for the Haqqani Network and “‘a deputy, advisor, and spokesperson’ for Sirajuddin Haqqani. . . . Wazir has represented the Haqqani Network at the Quetta Shura, the Taliban’s top leadership council,” as well as the Peshawar Shura.¹⁴⁵ “[H]e holds meetings for the Haqqani Network and has traveled to the Persian Gulf with other senior Haqqani Network members.”¹⁴⁶

Qari Zakir was added to the list of Specially Designated Global Terrorists in November 2012.¹⁴⁷ He is the head of the Haqqani Network’s suicide operations in Afghanistan as well as the group’s “operational commander in Kabul, Takhar, Kunduz, and Baghlan Provinces”¹⁴⁸ – areas outside the Haqqani Network’s traditional sphere of influence. Qari Zakir is considered to be a close advisor to Sirajuddin. He runs the Haqqani Network’s

¹⁴⁰ Press Release, U.S. Treasury Dep’t, *Anti-terrorism Designations; Libya Identifications; Libya Designation Removals; Zimbabwe Designation Removals; Libya General License* (June 21, 2011), <https://home.treasury.gov/policy-issues/financial-sanctions/recent-actions/20110621>.

¹⁴¹ Bill Roggio, *UN adds 2 Haqqani Network leaders to terrorist list*, Long War J. (Jan. 14, 2012), https://www.longwarjournal.org/archives/2012/01/un_adds_2_haqqani_ne.php (quoting United Nations Security Council, *Fazl Rabi* (Jan. 6, 2012), <https://www.un.org/securitycouncil/sanctions/1988/materials/summaries/individual/fazl-rabi>).

¹⁴² *Id.*

¹⁴³ *Id.*

¹⁴⁴ Press Release, U.S. Treasury Dep’t, *Anti-terrorism Designations; Libya Identifications; Libya Designation Removals; Zimbabwe Designation Removals; Libya General License* (June 21, 2011), <https://home.treasury.gov/policy-issues/financial-sanctions/recent-actions/20110621>.

¹⁴⁵ Bill Roggio, *UN adds 2 Haqqani Network leaders to terrorist list*, Long War J. (Jan. 14, 2012), https://www.longwarjournal.org/archives/2012/01/un_adds_2_haqqani_ne.php (quoting United Nations Security Council, *Ahmed Jan Wazir* (Jan. 6, 2012), <https://www.un.org/securitycouncil/sanctions/1988/materials/summaries/individual/ahmed-jan-wazir>).

¹⁴⁶ *Id.*

¹⁴⁷ Press Release, U.S. State Dep’t, *Designation of Haqqani Network Chief of Suicide Operations Qari Zakir* (Nov. 5, 2012), <https://2009-2017.state.gov/r/pa/prs/ps/2012/11/200165.htm>.

¹⁴⁸ *Id.*

“training program, which includes instruction in small arms, heavy weapons, and basic improvised explosive device (IED) construction.”¹⁴⁹

Saidullah Jan was added to the list of Specially Designated Global Terrorists in February 2014. He is a senior leader and logistician who has served as the commander of the group’s Northern Zone in Afghanistan – outside the Haqqani Network’s traditional area of influence.¹⁵⁰

Muhammad Omar Zadran was added to the list of Specially Designated Global Terrorists in February 2014. He is a Haqqani terrorist commander who is a member of the Taliban’s Miramshah Regional Military Shura. He coordinates operations with the Taliban and particularly supports suicide operations.¹⁵¹

73. High profile prisoner exchanges and releases between the Taliban and the U.S. and Afghan Governments also illustrate the direct relationship between the Taliban and the Haqqani Network. Mohammad Nabi Omari, a senior Haqqani Network leader who was captured in 2002 and held at Guantanamo Bay, was one of five Taliban leaders freed in May 2014 in the exchange for U.S. Army Sergeant Bowe Berghdal, who was captured by the Haqqani Network and held hostage by the Taliban.¹⁵² The U.S. and the Taliban directly negotiated the exchange that led to Omari’s release. In November 2019, the Taliban freed American University of Afghanistan professors Kevin King – who is a plaintiff in this case – and Timothy Weeks in exchange for three senior Haqqani Network leaders – Anas Haqqani, Sirajuddin’s brother; Haji Malik Khan, Sirajuddin’s uncle; and Qari Abdul Rasheed Omari – who were in Afghan Government custody.¹⁵³ Again, the Taliban directly negotiated the prisoner exchange with the U.S. for the release of key Haqqani Network figures.

74. Recent events further cement the Haqqani Network’s integral role within the Taliban. After seizing control of Kabul, the Taliban appointed senior Haqqani commander and

¹⁴⁹ *Id.*

¹⁵⁰ See Press Release, U.S. Treasury Dep’t, *Treasury Department Targets Key Haqqani Network Leaders* (Feb. 5, 2014), <https://www.treasury.gov/press-center/press-releases/Pages/jl2284.aspx>.

¹⁵¹ See Press Release, U.S. Treasury Dep’t, *Treasury Department Targets Key Haqqani Network Leaders* (Feb. 5, 2014), <https://www.treasury.gov/press-center/press-releases/Pages/jl2284.aspx>; Bill Roggio, *US adds 3 senior Haqqani Network leaders to terrorism list*, Long War J. (Feb. 5, 2014), https://www.longwarjournal.org/archives/2014/02/us_adds_3_senior_haq.php.

¹⁵² Thomas Joscelyn, *Sgt. Bowe Bergdahl exchanged for top 5 Taliban commanders at Gitmo*, Long War J. (May 31, 2014), https://www.longwarjournal.org/archives/2014/05/sgt_bowe_bergdahl_ex.php.

¹⁵³ Bill Roggio, *3 senior Haqqani Network leaders to be freed in prisoner exchange*, Long War J. (Nov. 12, 2019), <https://www.longwarjournal.org/archives/2019/11/3-senior-haqqani-network-leaders-to-be-freed-in-prisoner-exchange.php>.

principal emissary to Al Qaeda leadership,¹⁵⁴ Khalil Al-Rahman Haqqani, brother of Jalaluddin Haqqani, as the Taliban's chief of security for Kabul.¹⁵⁵ He likely brought in the Haqqani Network's special operations "Badri 313" Brigade to help secure the city.¹⁵⁶ Anas Haqqani, son of Jalaluddin Haqqani, served as a member of the Taliban's negotiating team — interfacing, on behalf of the Taliban, with persons such as Abdullah Abdullah (chairman of the High Council for National Reconciliation in the former government) and with former President of Afghanistan Hamid Karzai as recently as mid-August 2021.¹⁵⁷ And in September 2021, the Taliban announced the formation of their "government" — naming several Haqqani members to influential roles: Sirajuddin Haqqani as acting interior minister for Afghanistan; Khalil Al-Rahman Haqqani as acting minister for refugees; and Mullah Taj Mir Jawad (Haqqani commander and previous leader of the Kabul Attack Network) as the acting first deputy of intelligence.¹⁵⁸

75. The decision to designate the Haqqani Network as a Foreign Terrorist Organization in 2007 but not the broader Taliban does not indicate that the Haqqani Network is a separate organization from the Taliban. *First*, the federal statute ordering the State Department to consider designating the Haqqani Network a Foreign Terrorist Organization reconfirmed the connection, identifying Sirajuddin Haqqani as "the overall leader of the Haqqani Network as well as the leader of the Taliban's Mira shah Regional Military Shura,"¹⁵⁹ *Second*, in the National Defense Authorization Act for Fiscal Year 2021, Congress instructed the State

¹⁵⁴ Douglas London, *20 years after 9/11, are we safer?*, The Hill (Sept. 11, 2021), <https://thehill.com/opinion/national-security/569910-20-years-after-9-11-are-we-safer?rl=1>.

¹⁵⁵ Ken Dilanian, *New Taliban head of security for Kabul is wanted by U.S. as terrorist*, NBC News (Aug. 26, 2021), <https://www.nbcnews.com/politics/national-security/new-taliban-head-security-kabul-wanted-u-s-terrorist-n1277700>; *see also* Ali M Latifi, *'All Afghans' should feel safe under Taliban, says security chief*, Al Jazeera (Aug. 22, 2021), <https://www.aljazeera.com/news/2021/8/22/all-afghans-should-feel-safe-under-taliban-says-security-chief>.

¹⁵⁶ Thomas Joscelyn & Bill Roggio, *Taliban's special forces outfit providing 'security' at Kabul airport*, Long War J. (Aug. 22, 2021), <https://www.longwarjournal.org/archives/2021/08/talibans-special-forces-outfit-providing-security-at-kabul-airport.php>.

¹⁵⁷ Tim Lister, *Taliban meet again with former Afghan President Karzai and other key figures*, CNN (Aug. 18, 2021), https://edition.cnn.com/world/live-news/afghanistan-taliban-us-news-08-18-21/h_7ae041b1c43f061b434d29c02e35603e.

¹⁵⁸ Tim Lister & Eliza Mackintosh, *Taliban announce hardline caretaker government for Afghanistan*, CNN (Sept. 7, 2021), <https://www.msn.com/en-us/news/world/taliban-announce-hardline-caretaker-government-for-afghanistan/ar-AAObYB4?ocid=uxbndlbing>; Bill Roggio, *2 American troops missing in Kabul as US targets Kabul Attack Network*, Long War J. (July 24, 2010), https://www.longwarjournal.org/archives/2010/07/2_isaf_troops_missin.php; Thomas Joscelyn & Bill Roggio, *Taliban's government includes designated terrorists, ex-Guantanamo detainees*, Long War J. (Sept. 8, 2021), <https://www.longwarjournal.org/archives/2021/09/talibans-government-includes-designated-terrorists-ex-guantanamo-detainees.php>.

¹⁵⁹ Haqqani Network Terrorist Designation Act of 2012, Pub. L. No. 112-168, 126 Stat. 1299, 1300.

Department to report on any future agreements with the Taliban – subsequent to the February 29, 2020 “political arrangement” between the United States and the Taliban.¹⁶⁰ In so doing, Congress defined the term “Taliban” for the State Department. Notably, Congress told the State Department that the term “Taliban” specifically “include[d] subordinate organizations, such as the Haqqani Network, and any successor organization.”¹⁶¹

76. *Third*, as I explained previously, a decision to designate an organization is a political decision. *See* ¶ 20. Based on political or diplomatic calculations, the U.S. government often applies different terrorist designations to various components of the same terrorist group. For example, the U.S. Treasury Department designated the Qods Force – but not the full Islamic Revolutionary Guards Corps (“IRGC”) of which the Qods Force is an undisputed part – as a Specially Designated Global Terrorist entity in October 2007 pursuant to Executive Order 13224 for providing material support to the Taliban and other terrorist organizations.¹⁶² As I explain in further detail below, the Qods Force is the special foreign division of the IRGC. But the full IRGC was only designated as a SDGT in 2017.¹⁶³ The United States also regularly designates individuals as Specially Designated Global Terrorists, even acknowledging the terrorist group that they are affiliated with, without designating the broader group. For example, the United States designated Sirajuddin Haqqani as a SDGT under Executive Order 13224 on March 11, 2008.¹⁶⁴ But the government did not designate the Haqqani Network until several years later – in September 2012.¹⁶⁵

¹⁶⁰ William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021, H.R. 6395, 116th Cong. § 1217 (2020), <https://www.congress.gov/bill/116th-congress/house-bill/6395/text>.

¹⁶¹ *Id.*

¹⁶² Press Release, U.S. Treasury Dep’t, *Fact Sheet: Designation of Iranian Entities and Individuals for Proliferation Activities and Support for Terrorism* (Oct. 25, 2007), <https://www.treasury.gov/press-center/press-releases/Pages/hp644.aspx>.

¹⁶³ *Id.* The U.S. Treasury Department also designated multiple individuals associated with the Qods Force, including IRGC Commander Soleimani, the head of the IRGC Air Force, the former Chief of the IRGC Joint Staff, the former Commander of Bassij resistance force (Iranian militia assigned to suppress dissent at home), and the Deputy Commander of the IRGC.

¹⁶⁴ Press Release, U.S. Treasury Dep’t, *Treasury Designates the IRGC under Terrorism Authority and Targets IRGC and Military Supporters under Counter-Proliferation Authority* (Oct. 13, 2017), <https://www.treasury.gov/press-center/press-releases/Pages/sm0177.aspx>.

¹⁶⁵ U.S. State Dep’t, Bureau of Counterterrorism, *Executive Order 13224*, <https://www.state.gov/executive-order-13224/>; *see also* Press Release, U.S. Treasury Dep’t, *Treasury Department Targets Key Haqqani Network Leaders* (Feb. 5, 2014), <https://www.treasury.gov/press-center/press-releases/Pages/jl2284.aspx>; U.S. Treasury Dep’t, Office of Foreign Assets Control, *Anti-Terrorism designations* (Mar. 11, 2008), <https://home.treasury.gov/policy-issues/financial-sanctions/recent-actions/20080311>.

¹⁶⁵ U.S. State Dep’t, Bureau of Counterterrorism, *Executive Order 13224*, <https://www.state.gov/executive-order-13224/>.

77. Over the past two decades, in connection with the Taliban, the Haqqani Network has expanded its operations outward from its traditional stronghold in Loya Paktia into the surrounding Afghan provinces of Kabul, Logar, Wardak, Nangarhar, Laghman, Kapisa, and Ghazni, as well as Pakistan’s tribal agency of Kurram.¹⁶⁶ A Taliban spokesman confirmed this in 2009 when he stated that the Haqqanis were conducting operations in “Kandahar as well as nearby Helmand province to provide training, support – particularly in bomb-making – and to carry out attacks.”¹⁶⁷ In his 2010 interview, Sirajuddin noted that fighters under his command operate on the “southeastern front of Afghanistan (Paktia, Khost, Paktika) and we have mujahideen members who are carrying out jihad in the north (provinces in northern Afghanistan) and in the south.”¹⁶⁸ In 2013, Coalition and Afghan forces in Kandahar City “arrested a Haqqani network facilitator who managed supply routes from the city to other provinces. He also is believed to have been instrumental in the acquisition and distribution of lethal aid to Haqqani fighters for attacks against Afghan and Coalition forces.”¹⁶⁹

78. The Haqqani Network has played a key role in determining the tactics used by the Taliban more broadly. By 2007, the U.S. military viewed the Haqqani Network, and particularly Sirajuddin, as the prime driver of “spectacular” Taliban attacks, or complex attacks that use a variety of suicide bombs, IEDs, snipers, and assault teams that strike high profile targets. In October 2007, Army Lieutenant Colonel Dave Anders, the director of operations for Combined Joint Task Force-82, explained how Sirajuddin was rising in the ranks of the Taliban and dictating the Taliban’s tactics. “[T]he Haqqani network is clearly in the hands of Siraj, and the face of it is evolving, becoming more violent and self serving,” Anders said. “Siraj Haqqani is the one who is training, influencing, commanding and leading. Kidnappings, assassinations, beheading women, indiscriminate killings and suicide bombers – Siraj is the one dictating the new parameters of brutality associated with Taliban senior leadership.”¹⁷⁰

¹⁶⁶ Jeffrey Dressler, *Afghanistan Report 9: The Haqqani Network: A Strategic Threat* at 11-13, 41, Institute for the Study of War (Mar. 2012), http://www.understandingwar.org/sites/default/files/Haqqani_StrategicThreatweb_29MAR_0.pdf.

¹⁶⁷ Murray Brewster, *Fanatical Taliban wing moves into Kandahar*, The Toronto Star (Feb. 8, 2009), https://www.thestar.com/news/world/2009/02/08/fanatical_taliban_wing_moves_into_kandahar.html.

¹⁶⁸ Bill Roggio, *Taliban cooperation with al Qaeda ‘is at the highest limits’ – Siraj Haqqani*, Long War J. (Apr. 15, 2010), https://www.longwarjournal.org/archives/2010/04/taliban_cooperation.php.

¹⁶⁹ Press Release, U.S. Dep’t of Def., *Afghan, Coalition Forces Kill Insurgents in Logar Province* (Feb. 20, 2013), <https://web.archive.org/web/20170930022332/https://archive.defense.gov/news/newsarticle.aspx?id=119329>.

¹⁷⁰ Bill Roggio, *Targeting Taliban commander Siraj Haqqani*, Long War J. (Oct. 20, 2007), https://www.longwarjournal.org/archives/2007/10/targeting_taliban_co.php.

79. Examples of such attacks include a suicide assault on Forward Operating Base Salerno in June 2012 (the family of one of the victims are plaintiffs in this case),¹⁷¹ an assault on the Serena Hotel in January 2008,¹⁷² the assassination attempt on President Karzai in Kabul in April 2008,¹⁷³ the deadly suicide attack on the Indian embassy in July 2008,¹⁷⁴ a suicide strike on the provincial headquarters of Afghanistan's intelligence service in Khost in December 2008,¹⁷⁵ a suicide assault on a United Nations guest house in Kabul in November 2009,¹⁷⁶ the suicide assault on the Intercontinental Hotel in Kabul in June 2011 (which was directed from Pakistan),¹⁷⁷ attacks on ISAF headquarters and on the U.S. Embassy in Kabul in September 2011,¹⁷⁸ a September 2012 complex attack in Ghazni (the families of two of the victims are plaintiffs in this case),¹⁷⁹ a July 2013 indirect fire attack in Logar (the family of the victim is a

¹⁷¹ Bill Ardolino & Bill Roggio, *Taliban release video of Haqqani Network suicide assault on FOB Salerno*, Long War J. (July 23, 2012), https://www.longwarjournal.org/archives/2012/07/taliban_release_vid_2.php.

¹⁷² Bill Roggio, *Haqqani Network behind Kabul hotel attack*, Long War J. (Jan. 15, 2008), https://www.longwarjournal.org/archives/2008/01/haqqani_network_behi.php.

¹⁷³ Matt DuPee, *President Karzai escapes assassination bid, parliamentarian killed*, Long War J. (Apr. 27, 2008), https://www.longwarjournal.org/archives/2008/04/president_karzai_esc.php.

¹⁷⁴ Bill Roggio, *41 killed in Kabul suicide strike at Indian embassy*, Long War J. (July 7, 2008), https://www.longwarjournal.org/archives/2008/07/41_killed_in_kabul_s.php.

¹⁷⁵ Bill Roggio, *Suicide assault targets Khost intelligence headquarters*, Long War J. (Dec. 4, 2008), https://www.longwarjournal.org/archives/2008/12/suicide_assault_targ.php.

¹⁷⁶ Bill Roggio, *Haqqani Network, al Qaeda, behind attack on UN guesthouse in Kabul*, Long War J. (Nov. 1, 2009), https://www.longwarjournal.org/archives/2009/11/haqqani_network_al_q.php.

¹⁷⁷ Thomas Joscelyn & Bill Roggio, *Haqqani Network directed Kabul hotel assault by phone from Pakistan*, Long War J. (Sept. 3, 2011), https://www.longwarjournal.org/archives/2011/09/haqqani_network_dire.php.

¹⁷⁸ Bill Roggio, *ISI supported attack on US Embassy, ISAF HQ in Kabul*, Long War J. (Sept. 22, 2011), https://www.longwarjournal.org/archives/2011/09/isi_supported_attack_on_us_emb.php.

¹⁷⁹ Quil Lawrence, *American Dad Fights For The Afghan Interpreter Who Aided His Fallen Son*, NPR (Sept. 23, 2015), <https://www.npr.org/sections/parallels/2015/09/23/442819026/american-dad-fights-for-the-afghan-interpreter-who-aided-his-fallen-son>.

plaintiff in this case),¹⁸⁰ an attack at a soccer match in Paktika Province in November 2014,¹⁸¹ and the January 2018 attack on the Intercontinental Hotel in Kabul.¹⁸²

80. The Haqqani Network is responsible for introducing the Taliban to other tactics. It was the first Taliban faction to employ suicide bombers, a tactic on which Al Qaeda instructed it.¹⁸³ It has embraced suicide assaults – another Al Qaeda tactic – which have since spread throughout the Taliban. The Haqqani Network is also a driving force behind the deadly insider attacks (also known as green-on-blue and green-green attacks), where Afghan security personnel turn their weapons on Coalition or Afghan personnel.¹⁸⁴ More than 100 U.S. and Coalition soldiers and personnel, twenty-two of whom have family members who are plaintiffs in this case, were killed in these attacks.¹⁸⁵ Insider attacks have served to sow distrust between Coalition and Afghan forces. The tactic is deemed to be so important that Mullah Omar created the “‘Call and Guidance, Luring and Integration’” department, “‘with branches . . . now operational all over the country,’” to encourage defections and insider attacks.¹⁸⁶

C. Al Qaeda

81. Osama bin Laden and his mentor, Abdullah Azzam, officially formed Al Qaeda in 1988 in northwestern Pakistan near the Afghan border.¹⁸⁷ Previously, bin Laden and Azzam founded the Maktab al Khidamat, also known as the Afghan Service Bureau, a jihadist organization that ran guest houses and training camps and provided support for some of the estimated 25,000 to 50,000 foreign fighters destined for Afghanistan during the Soviet

¹⁸⁰ Corey Dickstein, *Fort Stewart honors five soldiers killed in Afghanistan*, Savannah Morning News (Sept. 20, 2013), <https://www.savannahnow.com/article/20130920/NEWS/309209790>.

¹⁸¹ Bill Roggio, *Haqqani Network launched suicide attack at soccer game, Afghan intel claims*, Long War J. (Nov. 24, 2014), https://www.longwarjournal.org/archives/2014/11/haqqani_network_laun.php.

¹⁸² Thomas Joscelyn, *Taliban terrorists lay siege to Intercontinental Hotel in Kabul*, Long War J. (Jan. 21, 2018), <https://www.longwarjournal.org/archives/2018/01/taliban-terrorists-lay-siege-to-intercontinental-hotel-in-kabul.php>.

¹⁸³ Anand Gopal, *The most deadly US foe in Afghanistan*, Christian Science Monitor (June 1, 2009), <https://www.csmonitor.com/World/Asia-South-Central/2009/0601/p10s01-wosc.html>.

¹⁸⁴ *U.S. suspects Haqqani tie to Afghan insider attacks*, CBS News (Oct. 5, 2012), <https://www.cbsnews.com/news/us-suspects-haqqani-tie-to-afghan-insider-attacks/>; see generally, Second Am. Compl. for Violation of the Foreign Sovereign Immunities Act, *Cabrera v. Islamic Republic of Iran*, No. 19-cv-03835-JDB (D.D.C. Feb. 23, 2021), Dkt. 30.

¹⁸⁵ Bill Roggio & Lisa Lundquist, *Green-on-blue attacks in Afghanistan: the data*, Long War J. (Aug. 23, 2012), https://www.longwarjournal.org/archives/2012/08/green-on-blue_attack.php.

¹⁸⁶ Bill Roggio, *Mullah Omar addresses green-on-blue attacks*, Long War J. (Aug. 16, 2012), https://www.longwarjournal.org/archives/2012/08/mullah_omar_addresses_green-on.php.

¹⁸⁷ See The 9/11 Commission Report at 56, <https://govinfo.library.unt.edu/911/report/911Report.pdf>.

occupation.¹⁸⁸ Azzam is credited with being “the father of modern Islamic terrorism”¹⁸⁹ who was “popularising the concept of *jihad* on the Pakistan-Afghanistan borders.”¹⁹⁰ After the Soviet Union invaded Afghanistan in 1979, Azzam issued a fatwa, or religious decree, called the *Defence of the Muslim Lands, the First Obligation after Iman*, which purported to obligate all Muslims to wage jihad in Afghanistan and in the Palestinian territories.¹⁹¹ Azzam also co-founded Lashkar-e-Taiba, the Pakistani state sponsored terror group that Hafiz Saeed, a close ally of bin Laden, leads.¹⁹²

82. Azzam “conceptualised Al Qaeda, primarily to stabilise and harness the massive *mujahidin* organisation his ideology had helped to create.”¹⁹³ Azzam’s plans fit with bin Laden’s goal of reviving the caliphate – the unification of Muslim lands ruled under Islamic law. Following Azzam’s death in a car bombing in Peshawar, Pakistan in 1989, bin Laden became the sole leader and worked to transform Al Qaeda into a premier international terrorist organization.

1. Relationship with the Taliban Prior to 9/11

83. From its founding, Al Qaeda was closely allied with the Taliban, particularly with the Haqqani Network. Beginning in the 1980s, Jalaluddin “established a relationship with Usama bin Laden” and provided ideological support for Arab and other foreign jihadists.¹⁹⁴ Bin Laden established training camps for foreign fighters in Paktia and Khost Provinces in territory controlled by the Haqqanis.¹⁹⁵ Jalaluddin also cultivated close relations with future Al Qaeda leaders, including Mustafa Hamid, an Al Qaeda leader who was a trainer at the Faruq training camp in Khost Province.¹⁹⁶ Abu Hafs al Masri, the first chief of Al Qaeda’s military committee,

¹⁸⁸ See Rohan Gunaratna, *Inside Al Qaeda: Global Network of Terror* at 18-21 (2002).

¹⁸⁹ Bruce Riedel, *The 9/11 Attacks’ Spiritual Father*, The Brookings Institute (Sept. 11, 2011), <https://www.brookings.edu/opinions/the-911-attacks-spiritual-father/>.

¹⁹⁰ Rohan Gunaratna, *Inside Al Qaeda: Global Network of Terror* at 21 (2002).

¹⁹¹ Abdullah Azzam, *Defence of the Muslim Lands, the First Obligation after Faith*, Religioscope (Feb. 1, 2002), <https://english.religion.info/2002/02/01/document-defence-of-the-muslim-lands/>.

¹⁹² Counter Extremism Project, *Abdullah Azzam* (accessed June 17, 2021), <https://www.counterextremism.com/extremists/abdullah-azzam>.

¹⁹³ Rohan Gunaratna, *Inside Al Qaeda: Global Network of Terror* at 21 (2002).

¹⁹⁴ U.S. State Dep’t, *Country Reports on Terrorism 2013*, at 279-80 (Apr. 2014), <https://2009-2017.state.gov/j/ct/rls/crt/2013/224829.htm>.

¹⁹⁵ See Rohan Gunaratna, *Inside Al Qaeda: Global Network of Terror* at 5, 20, 70-77 (2002); see also 9/11 Commission Report at 64-68, 73, 116, 165-166, <https://govinfo.library.unt.edu/911/report/911Report.pdf>.

¹⁹⁶ *Abu’l-Walid al-Masri: A Biographical Sketch* at 11, <https://www.ctc.usma.edu/wp-content/uploads/2011/06/Abul-Walid.pdf>.

praised Jalaluddin's treatment of Arab fighters entering Afghanistan.¹⁹⁷ Other Al Qaeda leaders such as Abu Walid al Masri, Abu Ubayda al Iraqi, and Abu Ubayda al Banshiri worked with Jalaluddin during the resistance to Soviet occupation.¹⁹⁸

84. Jalaluddin's extensive network served as a wellspring for Al Qaeda. "He operated fund-raising offices in the Persian Gulf and hosted young Arab jihad volunteers in his tribal territory. In part because of Haqqani's patronage, the border regions nearest Pakistan became increasingly the province of interlocking networks of Pakistani intelligence officers, Arab volunteers, and Wahhabi *madrassas*."¹⁹⁹

85. In 1991, at the behest of the influential Sudanese Islamist politician Hassan al Turabi, bin Laden relocated Al Qaeda's command headquarters to Sudan. Turabi allowed Al Qaeda to use Sudan as its base of operations in exchange for Al Qaeda's support in the war against Christians in southern Sudan.²⁰⁰ However, bin Laden and his cadre continued to maintain close contacts with jihadist allies in Afghanistan and Pakistan during this time. Jalaluddin Haqqani, was instrumental in keeping the relationship alive, and the Haqqani Network continued to "provid[e] the space, context and ideological support for al-Qa'ida to operate training camps, conduct important media operations and conduct jihad elsewhere."²⁰¹

86. When Osama bin Laden was expelled from the Sudan in 1996, Jalaluddin played a key role in sponsoring the return of the Al Qaeda emir and his cadre to Afghanistan. On August 23, 1996, Bin Laden issued his first fatwa, "Declaration of War against the Americans Occupying the Land of the Two Holy Places" from the "Hindukush Mountains, Khurasan, Afghanistan."²⁰² In 1997, Mullah Omar invited bin Laden to move to Kandahar.²⁰³ Bin Laden agreed and established a headquarters and training camps there.

87. Upon its return to Afghanistan, Al Qaeda threw its support behind the Taliban. First, Al Qaeda paid the Taliban between \$10 and \$20 million a year to provide it safe haven.

¹⁹⁷ See Vahid Brown & Don Rassler, *Fountainhead of Jihad: The Haqqani Nexus, 1973-2012* at 156 (Oxford Univ. Press 2013).

¹⁹⁸ See *id.* at 66.

¹⁹⁹ Steve Coll, *Ghost Wars* at 157 (2004).

²⁰⁰ The 9/11 Commission Report at 57, <https://govinfo.library.unt.edu/911/report/911Report.pdf>.

²⁰¹ Don Rassler and Vahid Brown, *The Haqqani Nexus and the Evolution of al-Qa'ida*, The Combating Terrorism Center at West Point at 28 (July 14, 2011), https://ctc.usma.edu/wp-content/uploads/2011/07/CTC-Haqqani-Report_Rassler-Brown-Final_Web.pdf.

²⁰² *Osama bin Laden*, Counter Extremism Project, <https://www.counterextremism.com/extremists/osama-bin-laden>; Dominic Tierney, *The Twenty Years' War*, *The Atlantic* (Aug. 23, 2016), <https://www.theatlantic.com/international/archive/2016/08/twenty-years-war/496736/>.

²⁰³ See The 9/11 Commission Report at 65, <https://govinfo.library.unt.edu/911/report/911Report.pdf>.

More importantly, Al Qaeda provided key training to the Taliban. Abu Hafs al-Masri, a key bin Laden deputy and Al Qaeda's first leader of its military committee, described the Taliban as "a capable Islamic entity and it is possible that it can be a turning point for the betterment of the Islamic world. The movement needs a vision and it needs support. It needs someone who will give it a military strategy. And it needs to build a military force which is suitable for the situation in Afghanistan."²⁰⁴ Al Qaeda helped provide the Taliban with this vision, terrorist strategy, and the training and support to build its terrorist capabilities.

88. Al Qaeda also provided personnel to aid the Taliban in its takeover of Afghanistan, including the capture of Kabul.²⁰⁵ Al Qaeda fighters provided direct support, manpower and financing as the Taliban took over city after city and province after province from 1994 to 2001. Specifically, Al Qaeda's terrorist formation in Afghanistan, known as Brigade 055, fought side by side with the Taliban as it battled the Northern Alliance. Brigade 055 "was integrated into the Army of the Islamic Emirate of Afghanistan from 1997 to 2001 to fight the Northern Alliance" and "its fighters were the shock troops of the Taliban."²⁰⁶ Al Qaeda's guidance, support and technical expertise with bomb making and other terrorist tactics during this period also helped the Taliban to become the deadly insurgent force that dealt significant casualties to American forces in Afghanistan post-9/11.

89. Al Qaeda operated camps, guesthouses, and other support networks inside Afghanistan, with the approval and support of the Taliban, as well as in Pakistan. At these camps, tens of thousands of recruits from across the world were indoctrinated, trained, and selected for various missions inside and outside of Afghanistan. Al Qaeda training camps such as Tarnak Farms and Al Farouq in Kandahar Province and Khaldan in Paktia Province "were part of a larger network used by a diverse group of organizations for recruiting and training fighters for Islamic insurgencies in such places as Tajikistan, Kashmir, and Chechnya."²⁰⁷

90. As Al Qaeda was consolidating its position in Afghanistan, it prepared to attack the United States. In February 1998, bin Laden, along with a list of jihadist luminaries, including Ayman al Zawahiri, Al Qaeda's current emir, issued their second declaration of war against America and "the crusader-Zionist alliance. . . . We, with God's help, call on every Muslim who believes in God and wishes to be rewarded to comply with God's order to kill the Americans and plunder their money wherever and whenever they find it," they said.²⁰⁸

91. On August 7, 1998, less than six months after the infamous fatwa, Al Qaeda suicide bombers launched coordinated attacks on the U.S. Embassies in Kenya and Tanzania,

²⁰⁴ Anne Stenersen, *Al-Qaida in Afghanistan* at 58 (Cambridge Univ. Press, 2017).

²⁰⁵ See Peter Tomsen, *The Wars of Afghanistan: Messianic Terrorism, Tribal Conflicts, and the Failures of Great Powers* at 18 (2011).

²⁰⁶ Rohan Gunaratna, *Inside Al Qaeda: Global Network of Terror* at 58-60 (2002).

²⁰⁷ *Id.* at 5, 20, 70-77; see also 9/11 Commission Report at 64-68, 73, 116, 165-166, <https://govinfo.library.unt.edu/911/report/911Report.pdf>.

²⁰⁸ *Ayman al-Zawahiri in his own words*, BBC News (June 16, 2011), <https://www.bbc.com/news/world-middle-east-13792238>.

killing more than 200 and wounding more than 5,000. Al Qaeda developed “the tactical expertise for such attacks months earlier, when some of its operatives – top military committee members and several operatives who were involved with the Kenya cell among them – were sent to Hezbollah training camps in Lebanon.”²⁰⁹ Hezbollah is Iran’s premier terror proxy, and it is based in Lebanon. Al Qaeda was inspired by Hezbollah’s devastating 1983 attack on a U.S. Marine compound in Beirut, Lebanon that killed 241 personnel. The African embassy attacks led to the U.S. State Department to list Al Qaeda as a Foreign Terrorist Organization on October 8, 1999.²¹⁰

92. Several efforts were made to get the Taliban to expel Osama bin Laden from Afghanistan after the African embassies attacks. In September 1998, Saudi Arabia asked Mullah Omar to surrender the Al Qaeda chieftain. Mullah Omar refused.²¹¹ On October 15, 1999, the United Nations Security Council demanded that the Taliban turn over Osama bin Laden to the United States.²¹² Mullah Omar ignored the demand. Instead, the Taliban and its “Council of Ministers unanimously reaffirmed that their regime would stick by bin Ladin.”²¹³

93. The Taliban continued to shelter and support Al Qaeda, bin Laden and its cadre of leaders and fighters while they planned further attacks on the United States.²¹⁴ On September 11, 2001, nineteen Al Qaeda hijackers, seventeen of whom trained in Afghanistan,²¹⁵ hijacked four airplanes. Two airplanes slammed into the twin towers of the World Trade Center in New York City; one crashed into the Pentagon, and the other crashed in Pennsylvania after passengers fought back. Al Qaeda was immediately identified as the culprit. The U.S. government demanded that the Taliban “surrender Bin Laden and his chief lieutenants, including Ayman al Zawahiri; tell the United States what the Taliban knew about al Qaeda and its operations; close all terrorist camps; free all imprisoned foreigners; and comply with all U.N. Security Council resolutions.” The Taliban refused. In an interview with *Voice of America* (which was published

²⁰⁹ The 9/11 Commission Report at 68, <https://govinfo.library.unt.edu/911/report/911Report.pdf>.

²¹⁰ See Press Release, U.S. State Dep’t, *Foreign Terrorist Organization, Designations by the Secretary of State* (Oct. 8, 1999), <https://2001-2009.state.gov/s/ct/rls/rpt/fto/2682.htm>.

²¹¹ See The 9/11 Commission Report at 121-122, <https://govinfo.library.unt.edu/911/report/911Report.pdf>.

²¹² U.N. Security Council Resolution 1267 (Oct. 15, 1999), [https://undocs.org/S/RES/1267\(1999\)](https://undocs.org/S/RES/1267(1999)).

²¹³ The 9/11 Commission Report at 125, <https://govinfo.library.unt.edu/911/report/911Report.pdf>.

²¹⁴ See The 9/11 Commission report at 155, 231, <https://govinfo.library.unt.edu/911/report/911Report.pdf>.

²¹⁵ The 9/11 Commission Report at 157, 160, 165, 225, 234-235, 237, <https://govinfo.library.unt.edu/911/report/911Report.pdf>. The report confirms that 17 of 19 hijackers travelled to Afghanistan for train, or in some cases fought alongside the Taliban. Mohand al Shehri is thought to have traveled to Afghanistan for training, however this has not been confirmed. Fayez Banihammad is not known to have traveled to Afghanistan.

by *The Guardian*)²¹⁶ on September 26, 2001, less than two weeks prior to the U.S. invasion of Afghanistan), Mullah Omar refused to surrender Osama bin Laden, even if it cost the Taliban's control over much of Afghanistan. He also predicted that the Taliban, with "the promise of God," would withstand a U.S. invasion.²¹⁷

2. *Modern Relationship with the Taliban*

94. The relationship between Al Qaeda and the Taliban, including the Haqqani Network, remains strong to this day. In fact, Mullah Omar's refusal to surrender bin Laden after 9/11 and the U.S. invasion in Afghanistan strengthened the relationship. Jalaluddin gave Al Qaeda and Osama bin Laden safe haven in North Waziristan and promised to battle the U.S., saying that the Taliban would "retreat to the mountains and begin a long guerrilla war to reclaim our pure land from infidels" and that "Osama bin Laden and all other commanders are safe and sound and carrying out their duties."²¹⁸

95. Al Qaeda has repeatedly pledged allegiance to the Taliban. It has provided tactical advice to the Taliban and promoted particular terrorist techniques. Numerous Al Qaeda operatives have embedded themselves within the Taliban's insurgency. Al Qaeda's commanders and operatives served pivotal roles as trainers, advisers, and explosive experts for the Taliban. And the Taliban has continued to protect Al Qaeda operatives and support jihadist training camps within Afghanistan.²¹⁹ In 2009, Al Qaeda leader Abdullah Sa'id al Libi admitted that Al Qaeda had camps in northeastern Afghanistan and Helmand Province.²²⁰ Al Qaeda could not run these camps without the permission and support of the Taliban, as these camps are located in Taliban-controlled areas.²²¹

96. Taliban leaders openly touted the close relationship with Al Qaeda. "[W]e and al-Qaeda are as one," Mullah Dadullah, the Taliban's terrorist leader said in May 2007.²²²

²¹⁶ See *Mullah Omar – in his own words*, *The Guardian* (Sept. 26, 2001), <https://www.theguardian.com/world/2001/sep/26/afghanistan.features11>.

²¹⁷ *Id.*

²¹⁸ Aslam Khan, *Taliban leader warns of long guerilla war*, *Gulf News UAE* (Oct. 21, 2001), <https://gulfnews.com/uae/taliban-leader-warns-of-long-guerrilla-war-1.427860>.

²¹⁹ Bill Roggio, *US launches airstrikes on Taliban training camps*, *Long War J.* (Feb. 6, 2019), <https://www.longwarjournal.org/archives/2018/02/us-launches-airstrikes-on-taliban-training-camps.php>; Bill Roggio, *Harakat-ul-Mujahideen 'operates terrorist training camps in eastern Afghanistan'*, *Long War J.* (Aug. 8, 2014), <https://www.longwarjournal.org/archives/2014/08/harakat-ul-mujahidee.php>.

²²⁰ Bill Roggio, *Al Qaeda's Shadow Army commander outlines Afghan strategy*, *Long War J.* (Apr. 13, 2009), https://www.longwarjournal.org/archives/2009/04/al_qaedas_shadow_arm.php.

²²¹ Bill Roggio, *Analysis: Taliban is caught in a lie by denying Al Qaeda's presence in Afghanistan*, *Long War J.* (June 17, 2020), <https://www.longwarjournal.org/archives/2020/06/analysis-taliban-is-caught-in-a-lie-by-denying-al-qaedas-presence-in-afghanistan.php>.

²²² Thomas Ruttig, *The Other Side* at 23, *Afghanistan Analysts Network* (July 2009).

Sirajuddin Haqqani said that cooperation with Al Qaeda “is at the highest limits” in April 2010.²²³ Mullah Nazir, a Pakistani Taliban commander who fought in Afghanistan, described himself as an Al Qaeda leader. “Al Qaeda and the Taliban are one and the same,” Nazir said in May 2011. “I am part of al Qaeda.”²²⁴

97. The U.S. military concurred with the Taliban’s assessment. “The line between the Taliban and al Qaeda is increasingly blurred, especially from a command and control perspective,” a U.S. military official said in February 2009.²²⁵ Chairman of the Joint Chiefs of Staff Admiral Michael Mullen said in December 2009 that military officials “are deeply concerned about the growing level of collusion between the Taliban and al Qaeda.”²²⁶ Lieutenant General Ronald L. Burgess, Jr. told the Senate Select Committee on Intelligence in February 2010 that “al Qaeda’s propaganda, attack planning and support of the Taliban and Haqqani networks continues.”²²⁷ Nor has this relationship diminished over time. Gen. (Ret.) David Petraeus, a former director of the U.S. Central Intelligence Agency and former commander of U.S. Central Command and U.S. Forces Afghanistan, said in November 2019 that “Al Qaeda’s links to the Taliban remain strong.”²²⁸

98. One of the clearest demonstrations of the ongoing ties between the Taliban and Al Qaeda can be seen in Al Qaeda leaders’ bayat, or oath of allegiance, to the Taliban’s emir. Prior to 9/11, Osama bin Laden pledged fealty to Mullah Omar. Al Qaeda describes Omar and his successors as the Amir al-Mumineen, or the “Commander of the Faithful,” a term reserved for the caliph, the leader of the global Islamic government known as the caliphate.²²⁹ After bin

²²³ Bill Roggio, *Taliban cooperation with al Qaeda ‘is at the highest limits’ – Siraj Haqqani*, Long War J. (Apr. 15, 2010), https://www.longwarjournal.org/archives/2010/04/taliban_cooperation.php.

²²⁴ Bill Roggio, *‘Good’ Pakistani Taliban leader Nazir affirms membership in al Qaeda*, Long War J. (May 4, 2011), https://www.longwarjournal.org/archives/2011/05/good_pakistani_taliban_leader_nazir_admits_membership_in_al_qaeda.php.

²²⁵ Bill Roggio, *Al Qaeda Builds A ‘Shadow Army’*, Wash. Times (Feb. 13, 2009), <https://www.washingtontimes.com/news/2009/feb/13/al-qaeda-builds-a-shadow-army/>.

²²⁶ Anand Gopal, *Afghan Police Killings Highlight Holes in Security*, Wall St. J. (Dec. 15, 2009), <https://www.wsj.com/articles/SB126077435068890211>.

²²⁷ *Current and Projected National Security Threats to the United States?: Hr’g Before the U.S. Senate Committee on Intelligence, S. Hr’g 111-557*, at 13 (Feb. 2, 2010) (statement of Lt. Gen. Ronald Burgess, Jr., Dir., Def. Intelligence Agency), <https://www.govinfo.gov/content/pkg/CHRG-111shrg56434/html/CHRG-111shrg56434.htm>.

²²⁸ Sulaiman, *‘Al Qaeda’s links to the Taliban remain strong’: Petraeus*, Salaam Times (Nov. 20, 2019), https://afghanistan.asia-news.com/en_GB/articles/cnmi_st/features/2019/11/20/feature-04.

²²⁹ *Afghanistan’s Terrorist Resurgence: Al Qaeda, ISIS, and Beyond*. Bill Roggio, Testimony before the House Committee on Foreign Affairs, Subcommittee on Terrorism, Nonproliferation, and Trade at 11 (Apr. 27, 2017), <https://docs.house.gov/meetings/FA/FA18/20170427/105889/HHRG-115-FA18-Transcript-20170427.pdf>.

Laden was killed, Ayman al Zawahiri swore allegiance to the Taliban's founder and first emir Mullah Omar. Upon Omar's death, Zawahiri pledged allegiance to Mullah Mansour, the Taliban's new emir. Mansour publicly accepted Zawahiri's oath in an English language statement released on Voice of Jihad, the Taliban's official website.²³⁰ After Mansour was killed in a U.S. airstrike in Pakistan in May 2016, Zawahiri swore an oath to Mansour's successor, Mullah Haibatullah Akhundzada.²³¹

99. Al Qaeda's pledge is not merely symbolic; its political support for the Taliban is matched by its tactical and strategic support. Al Qaeda has aided the Taliban in developing new terror tactics, particularly suicide bombings. While the Taliban did not initially approve of using suicide bombers, Al Qaeda was ultimately able to convince its leaders that the tactic was both religiously and tactically sound.²³² Osama bin Laden called for suicide strikes in both Afghanistan and Iraq in 2003, and the Taliban, with the help of Al Qaeda advisers, answered the call. Al Qaeda later praised its efforts to convince the Taliban of the wisdom of using suicide tactics. "While suicide attacks were not accepted in the Afghani culture in the past, they have now become a regular phenomenon!"²³³ Suicide attacks in Afghanistan increased from one in 2002, two in 2003, six in 2004, 21 in 2005, to more than 100 by 2006.²³⁴ Not only did Al Qaeda provide ideological and technical expertise, but it paid the families of suicide bombers for the sacrifice of their sons.²³⁵ Al Qaeda has also secretly fundraised for the Taliban, as U.S. designations of Al Qaeda commanders have demonstrated. For instance, Sheikh Mohammed Aminullah, a dual hatted Al Qaeda and Taliban leader (discussed in Paragraph 101 below), has fundraised for the Taliban and Al Qaeda, trained recruits, financed attacks, and provided suicide bombers to both groups.²³⁶

²³⁰ Thomas Joscelyn & Bill Roggio, *New Taliban emir accepts al Qaeda's oath of allegiance*, Long War J. (Aug. 14, 2015), <https://www.longwarjournal.org/archives/2015/08/new-taliban-emir-accepts-al-qaedas-oath-of-allegiance.php>.

²³¹ Thomas Joscelyn, *Ayman al Zawahiri swears allegiance to the Taliban's new leader*, Long War J. (June 11, 2016), <https://www.longwarjournal.org/archives/2016/06/ayman-al-zawahiri-swears-allegiance-to-the-talibans-new-leader.php>.

²³² Brian Glyn Williams, *Suicide Bombings In Afghanistan*, Jane's Islamic Affairs Analyst at 5 (Sept. 2007), <https://www.brianglynwilliams.com/IAA%20suicide.pdf>; Rohan Gunaratna and Syed Adnan Ali Shah Bukhari, *Militant Organisations and Their Driving Forces* at 38-39, published in *Pakistan – Consequences of Deteriorating Security in Afghanistan*, FOI, Swedish Defence Research Agency (January 2009), <https://www.foi.se/rest-api/report/FOI-R--2683--SE>.

²³³ Brian Glyn Williams, *Suicide Bombings In Afghanistan*, Jane's Islamic Affairs Analyst at 5 (Sept. 2007), <https://www.brianglynwilliams.com/IAA%20suicide.pdf>.

²³⁴ Seth G. Jones, *Pakistan's Dangerous Game, Survival* at 23 (Spring 2007), <http://www3.carleton.ca/csds/docs/Jones%20Pakistan.pdf>.

²³⁵ Bill Roggio, *Taliban appoint al Qaeda-linked commander to lead Peshawar shura*, Long War J. (Jan. 9, 2012), https://www.longwarjournal.org/archives/2012/01/taliban_appoint_al_q.php.

²³⁶ *See id.*

100. In addition to providing ideological and tactical expertise, Al Qaeda has fought directly alongside the Taliban. Al Qaeda's Brigade 055, which fought alongside the Taliban against the Northern Alliance, is now reorganized in what is known as the Lashkar al Zil, or Shadow Army.²³⁷ The Shadow Army embedded itself within the Taliban's terrorist structure to battle U.S., Pakistani, and Afghan forces post-9/11.²³⁸ The Shadow Army fields small conventional units in both Afghanistan and Pakistan, and also embeds military trainers within Taliban units in both countries.²³⁹ These Al Qaeda trainers provide instructions to the Taliban for battling security forces in local insurgencies as well as knowledge, expertise, funding, and resources to conduct local and international attacks.²⁴⁰ The Shadow Army is well trained and equipped, and has successfully defeated the Pakistani Army in multiple engagements. It allowed the movement of the Taliban in Pakistan to take control of large areas of what was then the Northwest Frontier Province and the Federally Administered Tribal Agencies in Pakistan.²⁴¹ In Afghanistan, the Shadow Army has conducted operations against Coalition and Afghan forces in Kunar, Nuristan, Nangarhar, Kabul, Logar, Wardak, Khost, Paktika, Paktia, Zabul, Ghazni, and Kandahar Provinces.²⁴² "The Shadow Army has been instrumental in the Taliban's consolidation of power in Pakistan's tribal areas and in the Northwest Frontier Province," a senior intelligence official told me in 2009.²⁴³ "They are also behind the Taliban's successes in eastern and southern Afghanistan. They are helping to pinch Kabul."²⁴⁴

101. Evidence of the relationship can also be seen in terrorism designations and ISAF reporting on raids against what it referred to as "dual-hatted" commanders and operatives, who hold positions in both the Taliban and Al Qaeda. One of the more prominent dual hatted commanders is Sheikh Mohammed Aminullah (Fazeel-a-Tul Shaykh Abu Mohammed Ameen al Peshwari), the commander of the Taliban's Peshawar Shura and Al Qaeda facilitator who also ran the Ganj Madrassa in the Pakistani city of Peshawar.²⁴⁵ The United Nations described Aminullah as "the leader of the Ganj Madrassa in Peshawar, Pakistan" who "was providing assistance including funding and recruits to the al Qaeda network as of early 2008."²⁴⁶ He also provided funding, explosive suicide vests and other resources to the Taliban.²⁴⁷ Al-Peshawari

²³⁷ See Bill Roggio, *Al Qaeda's paramilitary 'Shadow Army'*, Long War J. (Feb. 9, 2009), https://www.longwarjournal.org/archives/2009/02/al_qaedas_paramilita.php.

²³⁸ *See id.*

²³⁹ *See id.*

²⁴⁰ *See id.*

²⁴¹ *See id.*

²⁴² *See id.*

²⁴³ *Id.*

²⁴⁴ *Id.*

²⁴⁵ See Bill Roggio, *Taliban appoint al Qaeda-linked commander to lead Peshawar shura*, Long War J. (Jan. 9, 2012), https://www.longwarjournal.org/archives/2012/01/taliban_appoint_al_q.php.

²⁴⁶ *Id.*

²⁴⁷ *See id.*

[Aminullah] also began a campaign to support Al Qaeda and Taliban militants in Pakistan.²⁴⁸ “As of 2006, Al-Peshawari was providing monetary compensation to families of Al-Qaida and Taliban fighters killed in Afghanistan and was involved in Taliban recruiting activities.”²⁴⁹ When the U.S. Treasury Department listed the Ganj Madrassa as a terrorist entity in August 2013, it explained it was “controlled by designated al Qaeda facilitator Fazeel-A-Tul Shaykh Abu Mohammed Ameen Al-Peshawari,” or Aminullah, who raised money in the Gulf countries and used it to support the Taliban, Al Qaeda, and Lashkar-e-Taiba.²⁵⁰ The Ganj Madrassa’s students include “bomb manufacturers and suicide bombers.” Aminullah “also provided funding, explosive suicide vests and other resources to the Taliban” and “began a campaign to support Al Qaeda and Taliban militants in Pakistan.”²⁵¹

102. Other significant dual hatted commanders include Qari Zia Rahman, an Al Qaeda leader who commanded Taliban forces in Kunar Province, Afghanistan and also trained female suicide bombers,²⁵² and Abu Baqir, a joint Taliban and Al Qaeda commander in Kunduz Province, Afghanistan before he was killed in a U.S. military airstrike.²⁵³

103. Similarly, many Haqqani Network commanders also have positions in Al Qaeda. Sirajuddin Haqqani, the leader of the Haqqanis, is also a member of Al Qaeda’s leadership. In a report released in June 2021, the United Nations Analytical Support and Sanctions Monitoring Team said that Sirajuddin “is also assessed to be a member of the wider Al-Qaida leadership, but not of the Al-Qaida core leadership (the Hattin Shura).”²⁵⁴ The exact nature of the Hattin Shura is currently unknown, but sources I have spoken to describe it as Al Qaeda’s top decision-making body. Sirajuddin’s exclusion from the Hattin Shura does not make him any less an important Al Qaeda leader. As recently as late 2018, Al Qaeda referred to Sirajuddin Haqqani as

²⁴⁸ *See id.*

²⁴⁹ *Id.*

²⁵⁰ Press Release, U.S. Treasury Dep’t, *Treasury Designates Senior Al-Qa’ida Official and Terrorist Training Center Supporting Lashkar-E Tayyiba and the Taliban* (Aug. 20, 2013) <https://www.treasury.gov/press-center/press-releases/Pages/jl2144.aspx>; Thomas Joscelyn, *Treasury designates al Qaeda leader, madrassa*, Long War J. (Aug. 20, 2013), https://www.longwarjournal.org/archives/2013/08/treasury_designates_1.php.

²⁵¹ *Id.*

²⁵² See Bill Roggio, *Afghan, US forces hunt al Qaeda, Taliban in northeast*, Long War J. (Aug. 2, 2010), https://www.longwarjournal.org/archives/2010/08/afghan_us_forces_hun.php.

²⁵³ See Bill Roggio, *US strike kills ‘dual-hatted’ al Qaeda and Taliban commander in northern Afghanistan*, Long War J. (Aug. 16, 2010), https://www.longwarjournal.org/archives/2010/08/us_strike_kills_dual.php.

²⁵⁴ United Nations Security Council, *Twelfth report of the Analytical Support and Sanctions Monitoring Team submitted pursuant to resolution 2557 (2020) concerning the Taliban and other associated individuals and entities constituting a threat to the peace stability and security of Afghanistan*, ¶ 27 n.11 (June 1, 2021), <https://www.undocs.org/en/S/2021/486>.

one of their rulers or “emirs in the Islamic Emirate.”²⁵⁵ And in my estimation, Sirajuddin’s position as a deputy emir of the Taliban ensures his status within Al Qaeda. After all, Al Qaeda treasures Sirajuddin’s dual-hatted role as a senior Taliban leader, because it assures continuous safe haven and material support for Al Qaeda.

104. In April 2010, Sirajuddin said that cooperation between Al Qaeda fighters and the Taliban “is at the highest limits.”²⁵⁶ Files recovered from Osama bin Laden’s compound in Abbottabad, Pakistan corroborated this relationship – detailing Sirajuddin’s relationship with Al Qaeda and the Taliban’s movement in Pakistan.²⁵⁷ Atiyah Abd al Rahman, in a July 2010 letter to Osama bin Laden, reported that Sirajuddin was used to facilitate communication between Al Qaeda and the Pakistani Taliban. “We let slip (through Siraj Haqqani, with the help of the brothers in Mas’ud and others; through their communications) information indicating that al Qaeda and Tahreek-i-Taliban [the Pakistani Taliban] have big, earth shaking operations in Pakistan, but that their leaders had halted those operations in an attempt to calm things down and relieve the American pressure.”²⁵⁸

105. Ahmed Jan Wazir has the support of Al Qaeda fighters operating in Ghazni Province, a known Afghan hotbed for Al Qaeda.²⁵⁹ In 2008, he was named by both the Taliban and Al Qaeda as a commander in the province.²⁶⁰ In his role as joint commander, he “has provided other Taliban commanders in Ghazni Province with money and supplies, including weapons and communications equipment.”²⁶¹

106. Other Haqqani Network commanders have been listed as Specially Designated Global Terrorists at least, in part, due to specific connections to Al Qaeda. A Haqqani Network operational commander, Khalil al Rahman Haqqani, was designated in February 2011 in part

²⁵⁵ Thomas Joscelyn, *Al Qaeda praises Taliban’s ‘historic victory’ in Afghanistan*, Long War J. (Aug. 31, 2021), <https://www.longwarjournal.org/archives/2021/08/al-qaeda-praises-talibans-historic-victory-in-afghanistan.php>.

²⁵⁶ Bill Roggio, *Taliban cooperation with al Qaeda ‘is at the highest limits’ – Siraj Haqqani*, Long War J. (Apr. 15, 2010), https://www.longwarjournal.org/archives/2010/04/taliban_cooperation.php.

²⁵⁷ See Thomas Joscelyn, *Osama bin Laden’s Files: The Pakistani government wanted to negotiate*, Long War J. (Mar. 9, 2015), <https://www.longwarjournal.org/archives/2015/03/osama-bin-ladens-files-the-pakistani-government-wanted-to-negotiate.php>.

²⁵⁸ *Id.*

²⁵⁹ See Bill Roggio, *‘Foreign trainers’ active in southeastern Afghan province*, Long War J. (Jan. 26, 2011), https://www.longwarjournal.org/archives/2011/01/foreign_trainers_act.php; Bill Roggio, *UN adds 2 Haqqani Network leaders to terrorist list*, Long War J. (Jan. 14, 2012), https://www.longwarjournal.org/archives/2012/01/un_adds_2_haqqani_ne.php.

²⁶⁰ Bill Roggio, *UN adds 2 Haqqani Network leaders to terrorist list*, Long War J. (Jan. 14, 2012), https://www.longwarjournal.org/archives/2012/01/un_adds_2_haqqani_ne.php.

²⁶¹ *Id.*

because he aided and “acted on behalf of” Al Qaeda’s military.²⁶² As far back as 2002, when the Taliban was battling the U.S. military, Khalil deployed men “to reinforce al-Qa’ida elements in Paktia Province, Afghanistan.”²⁶³ When Nasiruddin Haqqani, one of Jalaluddin’s sons, was sanctioned by the U.N. Security Council in July 2010, the summary explained that he received “several hundred thousand dollars from Al-Qaida-associated individuals” in 2009.²⁶⁴ When the U.S. State Department added Badruddin Haqqani to the list of Specially Designated Global Terrorists in May 2011, it recognized that he provided support to Al Qaeda and allied terror groups to help them attack U.S. and Afghan forces.²⁶⁵ And the U.S. Treasury Department stated in September 2011 that Abdul Aziz Abbasin, a Haqqani Network commander, runs training camps for “foreign fighters,” which means Al Qaeda or members of Al Qaeda-linked groups.²⁶⁶

107. The next month, the United Nations Security Council sanctioned Abdul Aziz Abbasin, citing the same Al Qaeda training camp in Paktika Province.²⁶⁷ Mullah Sangeen Zadran, the Taliban’s Shadow Governor for Paktika and a commander of the Haqqani Network, professed his support for and admitted strong links with Al Qaeda and had called on Turkish and Kurdish jihadists to join the fight in Afghanistan and elsewhere.²⁶⁸ Mullah Sangeen was killed in a U.S. drone strike in September 2013, and it is believed that Zubir al Muzi, an Al Qaeda explosive expert from Egypt and a mid-level commander in Al Qaeda’s Lashkar al Zil, was killed with Sangeen in the same attack.²⁶⁹ Another Haqqani commander, Saidullah Jan, is “trusted by Al Qaeda” and has traveled to Saudi Arabia with other Haqqani Network leaders to

²⁶² Press Release, U.S. Treasury Dep’t, *Treasury Targets the Financial And Support Networks of Al Qa’ida and the Taliban, Haqqani Network Leadership* (Feb. 9, 2011), <https://www.treasury.gov/press-center/press-releases/Pages/tg1055.aspx>.

²⁶³ *Id.*

²⁶⁴ U.N. Security Council, Nasiruddin Haqqani (July 20, 2010), <https://www.un.org/securitycouncil/sanctions/1988/materials/summaries/individual/nasiruddin-haqqani>.

²⁶⁵ See Press Release, U.S. State Dep’t, *Designation of Haqqani Network Commander Badruddin Haqqani* (May 11, 2011), <https://2009-2017.state.gov/r/pa/prs/ps/2011/05/163021.htm>; Bill Roggio, *US designates Badruddin Haqqani as terrorist*, Long War J. (May 11, 2011), https://www.longwarjournal.org/archives/2011/05/us_designates_badrud.php.

²⁶⁶ Press Release, U.S. Treasury Dep’t, *Treasury Continues Efforts Targeting Terrorist Organizations Operating in Afghanistan and Pakistan* (Sept. 29, 2011), <https://www.treasury.gov/press-center/press-releases/Pages/tg1316.aspx>.

²⁶⁷ See U.N. Security Council, *Abdul Aziz Abbasin* (Oct. 4, 2011) <https://www.un.org/securitycouncil/sanctions/1988/materials/summaries/individual/abdul-aziz-abbasin>.

²⁶⁸ Bill Roggio, *Senior Haqqani Network leader again calls on Turks, Kurds to wage jihad in Afghanistan*, Long War J. (Nov. 5, 2012), https://www.longwarjournal.org/archives/2012/11/senior_haqqani_netwo_2.php.

²⁶⁹ Bill Roggio, *Mullah Sangeen Zadran, al Qaeda commander reported killed in drone strike*, Long War J. (Sept. 6, 2013), https://www.longwarjournal.org/archives/2013/09/mullah_sangeen_zadra.php.

fundraise for Al Qaeda and the Taliban.²⁷⁰ And senior leader Yahya Haqqani has close ties to Al Qaeda, and often serves as a liaison with Al Qaeda operatives in the region.²⁷¹

108. Al Qaeda has embedded trainers with the Taliban to bolster the insurgency.²⁷² The trainers have provided instructions on tactics, including how to wage urban warfare and the remote detonation and manufacturing of roadside bombs (IEDs and EFPs).²⁷³ Al Qaeda invited Taliban commanders to Iraq to observe its tactics there.²⁷⁴ In 2009, Abdullah Sa'id al Libi – who served as a tactical strategist, as well as Al Qaeda's commander and head of the Shadow Army – noted in a public statement that Al Qaeda “employed its military expertise in Iraq in [order] to serve Taliban's project in Afghanistan and Pakistan, such [as] roadside bombs which target the military convoys, and the suicide attacks which have never existed in Afghanistan before 11 September attack.”²⁷⁵ These trainers also served as key liaisons to Al Qaeda's general command and have funneled funds to the Taliban. For example, in June 2013, the U.S. Treasury Department added ‘Abd al Hamid al Masli, an Al Qaeda explosives expert, who once served as the commander of the terror group's military committee, to the list of Specially Designated Global Terrorists.²⁷⁶ He is based in Pakistan and supports the operations of Al Qaeda's “paramilitary brigades,” which as previously discussed, work alongside or within Taliban units to directly combat Coalition and Afghan forces in Afghanistan.²⁷⁷ “From 2011 through 2012, al-Masli's workshop provided AQ paramilitary brigades in Afghanistan with timers, circuits, mines, and remote control devices for use in IEDs,” the U.S. Treasury Department noted.²⁷⁸ “Al Masli

²⁷⁰ Bill Roggio, *US adds 3 senior Haqqani Network leaders to terrorism list*, Long War J. (Feb. 5, 2014), https://www.longwarjournal.org/archives/2014/02/us_adds_3_senior_haq.php.

²⁷¹ *See id.*

²⁷² Bill Roggio, *Al Qaeda Leader Killed in Eastern Afghanistan, NDS claims*, Long War J. (Sept. 14, 2015), <https://www.longwarjournal.org/archives/2015/09/al-qaeda-leader-killed-in-eastern-afghanistan-nds-claims.php>.

²⁷³ *See, e.g.*, Anand Gopal, *No Good Men Among the Living: America, The Taliban, and The War Through Afghan Eyes* at 207 (Picador 2014).

²⁷⁴ Sami Yousafzai, *Unholy Allies*, Newsweek (Sept. 25, 2005), <https://www.newsweek.com/unholy-allies-118371>.

²⁷⁵ Bill Roggio, *Al Qaeda's Shadow Army commander outlines Afghan strategy*, Long War J. (Apr. 13, 2009), https://www.longwarjournal.org/archives/2009/04/al_qaedas_shadow_arm.php.

²⁷⁶ Press Release, U.S. Treasury Dep't, *Treasury Designates Senior Al-Qa'ida Bomb Maker* (June 6, 2013), <https://www.treasury.gov/press-center/press-releases/Pages/jl1973.aspx>; Bill Roggio, *US adds al Qaeda explosives expert to list of global terrorists*, Long War J. (June 6, 2013), https://www.longwarjournal.org/archives/2013/06/us_adds_al_qaeda_exp.php; *see also* United Nations Security Council, *Abd-al-Hamid al-Masli* (Nov. 26, 2013), https://www.un.org/securitycouncil/sanctions/1267/aq_sanctions_list/summaries/individual/abd-al-hamid-al-masli (UN Sanction in November 2013 on similar basis).

²⁷⁷ Bill Roggio, *US adds al Qaeda explosives expert to list of global terrorists*, Long War J. (June 6, 2013), https://www.longwarjournal.org/archives/2013/06/us_adds_al_qaeda_exp.php.

²⁷⁸ *Id.*

has also instructed AQ recruits on how to build detonators and, as of 2009, was personally in charge of IED component construction at the AQ electronics workshop.”²⁷⁹

109. The U.S. military has captured, killed and designated numerous Al Qaeda commanders and trainers in Afghanistan and Pakistan, where they would have only been located with the permission of the Taliban. For example, in the late summer of 2008, the U.S. military killed Abu Gharib al Makki, a senior Al Qaeda field commander from Saudi Arabia, during a clash in Farah Province, Afghanistan.²⁸⁰ In October 2009, the U.S. military killed three Al Qaeda operatives who served as embedded trainers for the Taliban in Herat Province, Afghanistan.²⁸¹ In November 2009, the U.S. military captured an Al Qaeda trainer who served as an IED facilitator to the Taliban in Ghazni Province.²⁸² In September 2010, the U.S. military killed Abdallah Umar al Qurayshi, a senior Al Qaeda commander “who coordinated the attacks of a group of Arab fighters in Kunar and Nuristan provinces”; an Al Qaeda “explosives expert” named Abu Atta al Kuwaiti; “and several Arabic foreign fighters.”²⁸³ In March 2010, the U.S. killed Ghazwan al Yemeni,²⁸⁴ an Al Qaeda operative described as “an important al-Qaida planner and explosives expert,” who trained Taliban members in Pakistan²⁸⁵ and helped plan the December 30, 2009 attack on the CIA at Camp Chapman that killed seven Americans, including the family members of plaintiffs here.²⁸⁶ In October 2016, the U.S. killed Faruq al Qatani (also known as Nayf Salam Muhammad Ujaym al Hababi) in Kunar province.²⁸⁷ Qatani was a senior Al Qaeda leader who oversaw the relocation of jihadists from northern Pakistan to Afghanistan

²⁷⁹ *Id.*

²⁸⁰ See Matt Dupee, *Saudi al Qaeda commander killed in Afghan clash*, Long War J. (Sept. 2, 2008), https://www.longwarjournal.org/archives/2008/09/saudi_al_qaeda_comma.php.

²⁸¹ See Bill Roggio, *Three al Qaeda trainers killed in Western Afghanistan*, Long War J. (Oct. 6, 2009), https://www.longwarjournal.org/archives/2009/10/three_al_qaeda_train.php.

²⁸² Bill Roggio, *US captures al Qaeda Shadow Army trainer in Ghazni*, Long War J. (Nov. 19, 2009), https://www.longwarjournal.org/archives/2009/11/us_captures_al_qaeda_shadow_ar.php.

²⁸³ Bill Roggio, *ISAF kills senior al Qaeda leader and an IED expert in Kunar strike*, Long War J. (Sept. 29, 2010), https://www.longwarjournal.org/archives/2010/09/isaf_kills_senior_al.php.

²⁸⁴ Bill Roggio, *Key al Qaeda operative killed in US strike in North Waziristan*, Long War J. (Mar. 17, 2010), https://www.longwarjournal.org/archives/2010/03/key_al_qaeda_operati.php.

²⁸⁵ See Evan F. Kohlmann, *Al-Qa'ida's Yemeni Expatriate Faction in Pakistan*, CTC Sentinel at 11-12 (Jan. 2011), <https://ctc.usma.edu/wp-content/uploads/2011/05/CTCSentinel-Vol4Iss14.pdf>.

²⁸⁶ *See id.*

²⁸⁷ See Thomas Joscelyn, *Al Qaeda's general command comments on 'martyrdom' of senior figure in Afghanistan*, Long War J. (Nov. 23, 2016), <https://www.longwarjournal.org/archives/2016/11/al-qaedas-general-command-comments-on-martyrdom-of-senior-figure-in-afghanistan.php>.

beginning 2010.²⁸⁸ While supporting the Taliban’s insurgency in eastern Afghanistan, Qatani was also involved in planning attacks against the U.S. and Coalition forces, as the U.S. Treasury Department noted when it added him to the list of specially designated global terrorists.²⁸⁹ Bilal al Utabyi, Al Qaeda’s deputy leader for eastern Afghanistan, and Wahid al-Junabi, “a senior al Qaeda explosives expert,” were also killed alongside Qatani, according to the Pentagon Press Secretary Peter Cook.²⁹⁰ Qahtani, Utabyi, and Junabi “were actively involved in carrying out and plotting terror attacks inside and outside Afghanistan,” according to Cook.²⁹¹ And in October 2020, the Afghan National Directorate of Security claimed that it killed Al Qaeda’s longtime media chief, and member of the FBI’s most-wanted list, Husam Abd al-Rauf (also known as Abu Muhsin al-Masri) in Ghazni Province.²⁹²

110. Similarly, numerous Al Qaeda leaders have been killed in Haqqani-controlled territory in North and South Waziristan during the U.S. drone campaign from 2005-2018. Senior Al Qaeda leaders killed in drone strikes in areas controlled by the Haqqani Network include Abu

²⁸⁸ See Thomas Joscelyn & Bill Roggio, *Osama Bin Laden’s Files: ‘Very strong military activity in Afghanistan,’* Long War J. (Feb. 27, 2015), <https://www.longwarjournal.org/archives/2015/02/osama-bin-ladens-files-very-strong-military-activity-in-afghanistan.php>. Note: Qatani is referred to as “Faruq al-Qatari” in the letter, however they are one in the same. See Thomas Joscelyn, *Treasury designates head of al Qaeda’s eastern zone in Afghanistan*, Long War J. (Feb. 10, 2016), <https://www.longwarjournal.org/archives/2016/02/treasury-designates-head-of-al-qaedas-eastern-zone-in-afghanistan.php>.

²⁸⁹ See Press Release, U.S. Treasury Dep’t, *Treasury Designates Senior al-Qaida Leader in Afghanistan* (Feb. 10, 2016), <https://www.treasury.gov/press-center/press-releases/Pages/j10346.aspx>; Thomas Joscelyn, *Treasury designates head of al Qaeda’s eastern zone in Afghanistan*, Long War J. (Feb. 10, 2016), <https://www.longwarjournal.org/archives/2016/02/treasury-designates-head-of-al-qaedas-eastern-zone-in-afghanistan.php>.

²⁹⁰ Bill Roggio, *US military confirms deaths of al Qaeda deputy emir for eastern Afghanistan, explosive expert*, Long War J. (Dec. 20, 2016), <https://www.longwarjournal.org/archives/2016/12/us-military-confirms-deaths-of-al-qaeda-deputy-emir-for-eastern-afghanistan-explosive-expert.php>.

²⁹¹ *Id.*

²⁹² *Afghanistan claims killing an al-Qaeda leader wanted by FBI*, Politico (Oct. 25, 2020), <https://www.politico.com/news/2020/10/25/afghanistan-al-qaeda-killed-432188>.

Laith al Libi,²⁹³ Mustafa Abu Yazid,²⁹⁴ Abdullah Said al Libi,²⁹⁵ Atiyah Abd al Rahman,²⁹⁶ Abu Yahya al Libi,²⁹⁷ and Abu Ubaydah Abdullah al Adam.²⁹⁸ Some of these Al Qaeda leaders were killed alongside Haqqani Network leaders and fighters. For instance, nine Haqqani Network fighters are reported to have been killed in the strike that killed Abdullah Said al Libi.²⁹⁹ And Abu Saif al Jaziri, an Al Qaeda commander, was killed alongside Maulana Akhtar Zadran, a mid-level Haqqani Network leader.³⁰⁰

111. Al Qaeda touts its attacks on U.S. forces in Afghanistan and celebrates as “martyrs,” those killed while waging jihad alongside the Taliban in Afghanistan.³⁰¹ Between 2007 and 2013, the U.S. military provided details of 338 raids that targeted the Taliban-Al Qaeda Syndicate.³⁰² Since 2007, at least 373 operations against foreign terror groups have taken place

²⁹³ Bill Roggio, *Senior al Qaeda leader Abu Laith al Libi killed in North Waziristan*, Long War J. (Jan. 31, 2008), https://www.longwarjournal.org/archives/2008/01/senior_al_qaeda_lead_1.php.

²⁹⁴ Thomas Joscelyn & Bill Roggio, *Osama bin Laden’s Files: Taliban mourned senior al Qaeda leader as US attempted negotiations*, Long War J. (May 23, 2015), <https://www.longwarjournal.org/archives/2015/05/osama-bin-ladens-files-taliban-mourned-senior-al-qaeda-leader-as-us-attempted-negotiations.php>.

²⁹⁵ Bill Roggio, *Al Qaeda Shadow Army commander thought killed in Dec. 17 strike*, Long War J. (Jan. 8, 2010), https://www.longwarjournal.org/archives/2010/01/al_qaeda_shadow_army_2.php.

²⁹⁶ Bill Roggio, *Al Qaeda announces death of Atiyah Abd al Rahman*, Long War J. (Dec. 1, 2011), https://www.longwarjournal.org/archives/2011/12/al_qaeda_announces_d.php.

²⁹⁷ Bill Roggio, *Zawahiri eulogizes Abu Yahya al Libi*, Long War J. (Sept. 11, 2012), https://www.longwarjournal.org/archives/2012/09/zawahiri_eulogizes_abu_yahya_a.php.

²⁹⁸ Bill Roggio, *Al Qaeda intelligence chief reported killed in drone strike*, Long War J. (Apr. 22, 2013), https://www.longwarjournal.org/archives/2013/04/al_qaeda_intelligenc.php.

²⁹⁹ Bill Roggio, *Al Qaeda Shadow Army commander thought killed in Dec. 17 strike*, Long War J. (Jan. 8, 2010), https://www.longwarjournal.org/archives/2010/01/al_qaeda_shadow_army_2.php.

³⁰⁰ Bill Roggio, *Al Qaeda ‘paramilitary commander’, Haqqani Network leader reported killed in recent drone strike*, Long War J. (July 6, 2013), https://www.longwarjournal.org/archives/2013/07/al_qaeda_military_co.php.

³⁰¹ Bill Roggio, *Analysis: Al Qaeda martyrdom tape shows nature and extent of terror group’s reach in Afghanistan*, Long War J. (Oct. 28, 2010), https://www.longwarjournal.org/archives/2010/10/analysis_al_qaeda_ma_1.php.

³⁰² Bill Roggio & Patrick Megahan, *ISAF raids against al Qaeda and allies in Afghanistan 2007-2013*, Long War J. (May 30, 2014), https://www.longwarjournal.org/archives/2014/05/al_qaeda_and_allies.php.

in 27 of Afghanistan’s 34 provinces.³⁰³ In May 2019, General Austin Miller, the commander of Resolute Support Mission and U.S. Forces Afghanistan, admitted that Al Qaeda continued to operate “across the country.”³⁰⁴ In April 2021 the FDD’s *Long War Journal* published my study noting that Al Qaeda admitted in Thabat, its own media outlet, that it conducted operations in 18 of Afghanistan’s provinces between November 2020 and March 2021.³⁰⁵ In June 2021, the United Nations Analytical Support and Sanctions Monitoring Team cited my study and reported that Al Qaeda “is resident in at least 15 Afghan provinces, primarily in the east, southern and south-eastern regions, and are led by Al-Qaida’s Jabhat-al-Nasr wing under the direction of Sheikh Mahmood.”³⁰⁶ Another June 2021 government report stated that “U.S. officials assess that many AQ core leaders are based in Afghanistan.”³⁰⁷

112. Al Qaeda and its allies, with the support and approval of the Taliban, established a series of training camps in both Afghanistan and Pakistan. A declassified 2008 Defense Intelligence Agency intelligence report notes that Al Qaeda and the Islamic Movement of Uzbekistan, with the aid of the Haqqani Network, established camps in North Waziristan, Pakistan, which was at the time under the control of the Pakistani Taliban:

[Sirajuddin] Haqqani is also affiliated with several foreign fighter (FF) training facilities that are controlled by or associated with al Qaeda (AQ) in North Waziristan. . . . A list and brief description of each facility follows.

A. Mohammad Taher ((Yuldashov)), leader of the Islamic Movement of Uzbekistan (IMU), and his 60 bodyguards are staying at an AQ training center in Miram Shah Dand.

B. There is an Al Qaeda training center located at the Miskeen and Khaisur in Miram Shah. Approximately 45 U/I Arabs and Uzbeks receive training there.

C. An AQ training facility called “Shaki Massod” is located in Miram Shah and over 200 AQ members (NFI) reside there; Usama bin Laden has been seen in this center (NFI).

³⁰³ Bill Roggio, *US commander confirms: al Qaeda operating ‘across’ Afghanistan*, Long War J. (May 21, 2019), <https://www.longwarjournal.org/archives/2019/05/us-commander-confirms-al-qaeda-operating-across-afghanistan.php>.

³⁰⁴ *Id.*

³⁰⁵ Bill Roggio, *Analysis: Al Qaeda continues to operate throughout Afghanistan*, Long War J. (Apr. 8, 2021), <https://www.longwarjournal.org/archives/2021/04/analysis-al-qaeda-continues-to-operate-throughout-afghanistan.php>.

³⁰⁶ United Nations Security Council, *Twelfth report of the Analytical Support and Sanctions Monitoring Team submitted pursuant to resolution 2557 (2020) concerning the Taliban and other associated individuals and entities constituting a threat to the peace stability and security of Afghanistan*, ¶¶ 42, 48 n.22 (June 1, 2021), <https://www.undocs.org/en/S/2021/486>.

³⁰⁷ *Al Qaeda: Background, Current Status, and U.S. Policy* at pdf p. 1, Congressional Research Service (June 14, 2021), <https://sgp.fas.org/crs/terror/IF11854.pdf>.

D. Another AQ training facility is located at Spin-Qamar in Masood District of Northern Waziristan. Over 80 Arabs receive training there (NFI).³⁰⁸

113. Al Qaeda also established training camps in Afghanistan, which provide training to Taliban terrorists and act as a force multiplier, extending Al Qaeda's influence further than just providing individual terrorists. In the fall of 2009, the U.S. military killed Qari Masiullah, an Al Qaeda military leader who "ran a training camp that taught insurgents how to use and emplace IEDs that were used in attacks on Afghan civilians, ANSF [Afghan National Security Forces] and Coalition forces throughout the Nangarhar, Nuristan, Kunar and Laghman Provinces."³⁰⁹ Masiullah was Al Qaeda's security chief for Kunar Province and is thought to have operated camps there.³¹⁰ In October 2015, the U.S. and Afghan militaries raided two Al Qaeda training camps in Shorabak District in Kandahar Province. At the time of the raid, the district was under Taliban control. One of the raided Al Qaeda camps covered nearly 30 square miles and contained heavy weapons, IED-making material, anti-aircraft weapons, rocket-propelled grenade systems, machine guns, pistols, rifles, and ammunition.³¹¹ Gen. John F. Campbell, the commander of U.S. Forces Afghanistan, said afterward that it was "probably the largest" Al Qaeda training camp discovered by U.S. forces since the initial invasion.³¹² The U.S. military had learned about the Shorabak camps during an earlier raid on an Al Qaeda facility in Bermal District in Paktika Province, within traditional Haqqani territory, in the summer of 2015.³¹³ Abu Khalil al Sudani, a member of Al Qaeda's central shura as well as the chief of Al Qaeda's suicide bombing and explosives operations, was killed during this Bermal operation.³¹⁴

³⁰⁸ Defense Intelligence Agency, Location and Activities of the Training Centers Affiliated with the Haqqani Network, Taliban, and Al Qaeda in Northern Waziristan and Future Plans and Activities of Sarajuddin ((Haqqani)), Intelligence Information Report at 254 (pdf p. 4) (Apr. 2008) (emphasis omitted), <https://www.dia.mil/FOIA/FOIA-Electronic-Reading-Room/FOIA-Reading-Room-Other-Available-Records/FileId/155424/>.

³⁰⁹ Bill Roggio, *US, Afghan forces target insurgent leaders in the East*, Long War J. (Jan. 6, 2010), https://www.longwarjournal.org/archives/2010/01/us_afghan_forces_tar.php.

³¹⁰ *Id.*

³¹¹ Bill Roggio & Thomas Joscelyn, *US military strikes large al Qaeda training camps in southern Afghanistan*, Long War J. (Oct. 13, 2015), <https://www.longwarjournal.org/archives/2015/10/us-military-strikes-large-al-qaeda-training-camps-in-southern-afghanistan.php>.

³¹² Dan Lamothe, *'Probably the largest' Al Qaeda training camp ever destroyed in Afghanistan*, Wash. Post (Oct. 30, 2015), <https://www.washingtonpost.com/news/checkpoint/wp/2015/10/30/probably-the-largest-al-qaeda-training-camp-ever-destroyed-in-afghanistan/>.

³¹³ *See id.*

³¹⁴ Thomas Joscelyn & Bill Roggio, *US airstrike kills one of Osama bin Laden's most trusted commanders in Afghanistan*, Long War J. (July 24, 2015), <https://www.longwarjournal.org/archives/2015/07/us-airstrike-kills-one-of-osama-bin-ladens-most-trusted-commanders-in-afghanistan.php>.

According to Bruce Hoffman, a senior fellow for counterterrorism and homeland security at the Council on Foreign Relations, “‘Al Qaeda has been the force multiplier behind the Taliban’ by enhancing [the Taliban’s] intelligence, communication, and fighting skills.”³¹⁵

114. The Taliban-Al Qaeda alliance remains so strong that the Taliban has steadfastly refused to renounce Al Qaeda, one of four original demands made by the U.S. negotiating its withdrawal.³¹⁶ The Taliban defended Al Qaeda’s 9/11 attacks in July 2019, calling it a “heavy slap on their dark faces.”³¹⁷ In early 2020, Al Qaeda emir Ayman al-Zawahiri met with members of the Haqqani Network, including Hafiz Azizuddin Haqqani and Yahya Haqqani.³¹⁸ The Haqqani team “consulted” with Zawahiri “over the agreement with the United States and the peace process.”³¹⁹ The U.S. signed a deal with the Taliban on February 29, 2020, under which the Taliban was not required to denounce Al Qaeda.³²⁰ In April 2020, the Taliban lauded Mullah Omar for coming to Osama bin Laden’s defense and refusing to hand him over to the U.S. after 9/11.³²¹

115. The strong Taliban-Al Qaeda relationship is illustrated by the fact that U.S. and Afghan forces have killed several senior Al Qaeda leaders, commanders, and fighters over the past two years. In September 2019, the U.S. military killed Asim Umar, first leader of Al Qaeda in the Indian Subcontinent, and several Al Qaeda and Taliban commanders in an airstrike in Helmand province.³²² Among those killed in the strike were Umar’s “courier,” who was

³¹⁵ Robin Wright, *Afghanistan, Again, Becomes A Cradle For Jihadism-And Al Qaeda*, The New Yorker (Aug. 23, 2021), <https://www.newyorker.com/news/daily-comment/afghanistan-again-becomes-a-cradle-for-jihadism-and-al-qaeda>.

³¹⁶ Thomas Joscelyn & Bill Roggio, *Taliban rejects peace talks, emphasizes alliance with al Qaeda in new video*, Long War J. (Dec. 9, 2016), <https://www.longwarjournal.org/archives/2016/12/taliban-rejects-peace-talks-emphasizes-alliance-with-al-qaeda-in-new-video.php>.

³¹⁷ Thomas Joscelyn & Bill Roggio *Taliban justifies 9/11 attack, blaming America’s ‘interventionist policies,’* Long War J. (July 23, 2019), <https://www.longwarjournal.org/archives/2019/07/taliban-justifies-9-11-attack-blaming-americas-interventionist-policies.php>.

³¹⁸ See Thomas Joscelyn, *U.N.: Taliban “regularly consulted” with Al Qaeda throughout negotiations with U.S.*, Long War J. (June 1, 2020), <https://www.longwarjournal.org/archives/2020/06/u-n-taliban-regularly-consulted-with-al-qaeda-throughout-negotiations-with-u-s.php>.

³¹⁹ *Id.*

³²⁰ See Thomas Joscelyn & Bill Roggio, *Analysis: Taliban leader declares victory after U.S. agrees to withdrawal deal* Long War J. (Mar. 3, 2020), <https://www.longwarjournal.org/archives/2020/03/analysis-taliban-leader-declares-victory-after-u-s-agrees-to-withdrawal-deal.php>.

³²¹ See Bill Roggio, *Taliban lauds Mullah Omar for defending Osama bin Laden after 9/11*, Long War J. (Apr. 24, 2020), <https://www.longwarjournal.org/archives/2020/04/taliban-lauds-mullah-omar-for-defending-osama-bin-laden-after-9-11.php>.

³²² Thomas Joscelyn, *Joint raid targeted al Qaeda members in Taliban stronghold, U.S. and Afghan officials say*, Long War J. (Sept. 23, 2019), <https://www.longwarjournal.org/archives/>

“responsible for delivering messages to Ayman al-Zawahiri”; the “Taliban’s explosives chief for Helmand & two of his deputies”; and “[t]wo other Taliban leaders” according to the U.S. National Security Council.³²³ In October 2020, Afghan security forces killed Husam Abd al-Ra’uf (AKA Abu Muhsin al-Masri), a jihadist wanted by the U.S. government who served as a top Al Qaeda leader, during a raid in Ghazni province.³²⁴ Ra’uf “was a trusted subordinate for Zawahiri and served al Qaeda in senior roles, including in its propaganda arm, As Sahab.”³²⁵ In November 2020, Afghanistan’s National Directorate of Security (“NDS”) killed Mohammad Hanif, a veteran jihadist, who served as a senior leader in Al Qaeda in the Indian Subcontinent, in an airstrike in Nimruz province.³²⁶ According to NDS, Hanif was “providing bomb-making training to Taliban insurgents” and was “given a safe haven and protection” by the Taliban when he was killed.³²⁷ In March 2021, the NDS killed Abu Muhammad al Tajiki – a commander in Al Qaeda in the Indian Subcontinent – and Hazrat Ali – a Taliban commander – in a raid in Paktika province.³²⁸ Al Tajiki and Ali were “masterminds of the complex, bloody and large-scale joint Taliban and al-Qaeda attacks,” the NDS reported.³²⁹ Additionally, the two were “liaisons” between Al Qaeda and the Taliban, and “planned and advised the Taliban on large-scale spring attacks.”³³⁰ Al Tajiki and Ali were “planning to provide advanced weapons and military training to the Taliban fighters in Ghazni, Logar and Zabul provinces.”³³¹

2019/09/joint-raid-targeted-al-qaeda-members-in-taliban-stronghold-u-s-and-afghan-officials-say.php.

³²³ *Id.*

³²⁴ *Key al Qaeda Leader Killed in Afghanistan*, Wall St. J. (Oct. 25, 2020), <https://www.wsj.com/articles/key-al-qaeda-leader-killed-in-afghanistan-11603626009>; Thomas Joscelyn, *Analysis: U.S. confirms senior al Qaeda leader killed in Afghan raid*, Long War J. (Oct. 25, 2020), <https://www.longwarjournal.org/archives/2020/10/analysis-u-s-confirms-senior-al-qaeda-leader-killed-in-afghan-raid.php>.

³²⁵ Thomas Joscelyn, *Analysis: U.S. confirms senior al Qaeda leader killed in Afghan raid*, Long War J. (Oct. 25, 2020), <https://www.longwarjournal.org/archives/2020/10/analysis-u-s-confirms-senior-al-qaeda-leader-killed-in-afghan-raid.php>.

³²⁶ Bill Roggio, *Veteran Al Qaeda leader killed in western Afghanistan*, Long War J. (Nov. 11, 2020), <https://www.longwarjournal.org/archives/2020/11/veteran-al-qaeda-leader-killed-in-western-afghanistan.php>.

³²⁷ *Id.*

³²⁸ Bill Roggio, *NDS kills Al Qaeda commander in eastern Afghanistan*, Long War, J. (Mar. 31, 2021), <https://www.longwarjournal.org/archives/2021/03/nds-kills-al-qaeda-commander-in-eastern-afghanistan.php>.

³²⁹ *Al-Qaeda member, Taliban commander killed in Paktika raid: NDS*, Pajhwok Afghan News (Mar. 30, 2021), <https://pajhwok.com/2021/03/30/al-qaeda-member-taliban-commander-killed-in-paktia-raid-nds/>.

³³⁰ Bill Roggio, *NDS kills Al Qaeda commander in eastern Afghanistan*, Long War, J. (Mar. 31, 2021), <https://www.longwarjournal.org/archives/2021/03/nds-kills-al-qaeda-commander-in-eastern-afghanistan.php>.

³³¹ *Id.*

116. In a report released in June 2021, the United Nations Analytical Support and Sanctions Monitoring Team noted that “the Taliban and Al-Qaida remain closely aligned and show no indication of breaking ties.”³³² Additionally, “Member States report no material change to this relationship, which has grown deeper as a consequence of personal bonds of marriage.”³³³ One UN member state reports that there is “regular communication between the Taliban and Al-Qaida on issues related to the peace process.”³³⁴ Meanwhile “[m]embers of the group [Al Qaeda] have been relocated to more remote areas by the Taliban to avoid potential exposure and targeting,” the UN report noted.³³⁵ The UN report also noted that Al Qaeda in the Indian Subcontinent, Al Qaeda’s branch in south and central Asia, “operates under the Taliban umbrella from Kandahar, Helmand (notably Baramcha) and Nimruz Provinces.”³³⁶

D. Kabul Attack Network

117. The various members of the Syndicate – the Taliban and the Haqqani Network, Al Qaeda, the Islamic Movement of Uzbekistan, the Islamic Jihad Union, the Turkistan Islamic Party, and HIG³³⁷ – cooperate and synchronize efforts to commit attacks in the Afghan capital of Kabul and extending outward to Logar, Wardak, Nangarhar, Kapisa, Ghazni, and Zabul Provinces.³³⁸ Coalition forces often referred to the “Kabul Attack Network” as operating in these areas.³³⁹ The Kabul Attack Network is an operational manifestation of the terror Syndicate in Afghanistan. The Kabul Attack Network’s pooling of resources, such as fighters, weapons,

³³² United Nations Security Council, *Twelfth report of the Analytical Support and Sanctions Monitoring Team submitted pursuant to resolution 2557 (2020) concerning the Taliban and other associated individuals and entities constituting a threat to the peace stability and security of Afghanistan*, ¶ 40 (June 1, 2021), <https://www.undocs.org/en/S/2021/486>.

³³³ *Id.*

³³⁴ *Id.* ¶ 45.

³³⁵ *Id.* ¶ 42.

³³⁶ *Id.* ¶ 46.

³³⁷ The Islamic Movement of Uzbekistan, the Islamic Jihad Union, and the Turkistan Islamic Party are Al Qaeda and Taliban-allied groups that operate training camps in Afghanistan and Pakistan, and fight alongside the Afghan and Pakistani Taliban. These groups have fought under the banner of the Taliban’s Islamic Emirate of Afghanistan for three decades.

³³⁸ See Bill Roggio, *Karzai Assassination Plotters Part of Kabul Attack Network*, Long War J. (Oct. 5, 2011), https://www.longwarjournal.org/archives/2011/10/karzai_assassination_plotters.php.

³³⁹ See, e.g., Bill Roggio, *US military searches for Kabul Attack Network members*, Long War J. (Apr. 27, 2016), <https://www.longwarjournal.org/archives/2016/04/us-military-searches-for-kabul-attack-network-members.php>; see also *Kabul Attack Network-associated attack planner captured in Kabul*, Defense Visual Information Distribution Service (July 22, 2010), <https://www.dvidshub.net/news/53205/kabul-attack-network-associated-attack-planner-captured-kabul>; Bill Roggio, *Suicide assault team targets civilian guesthouse in Kabul*, Long War J. (Aug. 10, 2010), https://www.longwarjournal.org/archives/2010/08/suicide_assault_team_3.php.

finances, attack expertise, and propaganda highlights how the Taliban and its jihadist allies cooperate to achieve a common goal against American and Coalition forces.

118. In particular, the Syndicate operates through the Kabul Attack Network because Kabul is the most important and symbolic target. Spectacular attacks against high profile targets in Kabul highlight insecurity in Kabul, the inability of the Afghan Government and its Western allies to secure the capital, and are emblematic of the Afghan Government's overall inability to effectively rule and control the country. Attacks against Coalition targets in Kabul undoubtedly make the news in Afghanistan and typically receive widespread dissemination throughout a number of Afghan Provinces – thereby negatively impacting morale throughout the country. The Kabul Attack Network's attacks against Coalition targets, such as the ISAF headquarters, demonstrate to the Afghan people that the Taliban can strike at secured, Western forces anywhere in the country. In other words, if the Afghan Government and the Coalition cannot secure Kabul, no place in Afghanistan is safe.

119. The Kabul Attack Network was responsible for numerous suicide bombings and other attacks on Americans in these areas,³⁴⁰ as well as attacks on convoys on roads, Afghan Government ministries, Afghan military and police installations, and civilian targets such as hotels, malls, and restaurants. In one particularly deadly attack in October 2011, a suicide bomber killed 13 Coalition personnel, including four American soldiers and eight ISAF civilian employees, as they traveled on an up-armored bus in Kabul.³⁴¹ Family members of some of these soldiers are plaintiffs in this case.

120. The Haqqani Network played a key leadership role in the Kabul Attack Network. “The Haqqani Network is deeply entrenched in the Kabul Attack Network specifically with the facilitation of weapons and fighters into the area south of Kabul in Logar and Wardak provinces,” a U.S. military public affairs official said in 2010.³⁴² Mullah Dawood, the Taliban's shadow governor for Kabul, who was also a key leader in the Haqqani Network, and Taj Mir Jawad, a senior Haqqani Network commander, lead the Kabul Attack Network.³⁴³ Abdul Aziz Haqqani, a son of Jalaluddin who was added to the list of Specially Designated Global Terrorists

³⁴⁰ See Bill Roggio, *Afghan intel captures Taliban commander involved in targeting 'foreigners' in Kabul*, Long War J. (Mar. 31, 2015), <https://www.longwarjournal.org/archives/2015/03/afghan-intel-captures-taliban-commander-involved-in-targeting-foreigners-in-kabul.php>.

³⁴¹ Bill Roggio, *Suicide bomber kills 17 in Kabul, including 5 ISAF troops*, Long War J. (Oct. 29, 2011), https://www.longwarjournal.org/archives/2011/10/suicide_bomber_kills_60.php.

³⁴² Bill Roggio, *2 American troops missing in Kabul as US targets Kabul Attack Network*, Long War J. (July 24, 2010), https://www.longwarjournal.org/archives/2010/07/2_isaf_troops_missin.php.

³⁴³ Jeffrey Dressler, *Afghanistan Report 9: The Haqqani Network: A Strategic Threat* at 34, Institute for the Study of War (Mar. 2012), http://www.understandingwar.org/sites/default/files/Haqqani_StrategicThreatweb_29MAR_0.pdf.

in August 2015, was also a leader in the Kabul Attack Network.³⁴⁴ He was “a senior member of the Haqqani Network,” and “has been involved in planning and carrying out improvised explosive device (IED) attacks against Afghan government targets, and assumed responsibility for all major Haqqani Network attacks after the death of his brother, Badruddin Haqqani.”³⁴⁵

121. One particular attack highlights the intertwined nature of the jihadist groups that are part of the Kabul Attack Network. On May 19, 2010, the Syndicate launched a complex suicide assault against Bagram Air Base in Parwan Province – the largest Coalition military complex in Afghanistan. The attack was repelled by Coalition forces. The Taliban claimed credit for the attack.³⁴⁶ The Islamic Movement of Uzbekistan also claimed it executed the Bagram assault. Specifically, in October 2011, IMU military commander Abbas Mansoor explained: “We were not the only organizers of this operation; rather, it was done in coordination and cooperation with other jihadi groups. . . . Twenty best sons of the Ummah were chosen for the team. There were Turks, Tajiks, Arabs, Pashtuns, and Afghans.”³⁴⁷ And Al Qaeda claimed that one of its commanders led the attack. Specifically, a letter from Atiyah Abd al Rahman, who served as Al Qaeda’s general manager and reported directly to Osama bin Laden, discussed Al Qaeda’s “very strong military activity in Afghanistan,”³⁴⁸ and that Bekkay Harrach – a German Al Qaeda and IMU commander – was assigned to lead this attack.³⁴⁹ Harrach was killed in the assault, and his eulogy was written by the IMU.³⁵⁰

122. Qari Zakir, the Haqqani Network’s chief of suicide operations, who runs a training camp for suicide bombers, also played a significant role in the Kabul Attack Network.

³⁴⁴ See Press Release, U.S. Treasury Dep’t, *Terrorist Designation of Abdul Aziz Haqqani* (Aug. 25, 2015), <https://2009-2017.state.gov/r/pa/prs/ps/2015/08/246335.htm>; Bill Roggio, *U.S. adds Haqqani Network commander to list of global terrorists*, Long War J. (Aug. 25, 2015), <https://www.longwarjournal.org/archives/2015/08/us-adds-haqqani-network-commander-to-list-of-global-terrorists.php>; Bill Roggio, *US posts rewards for 5 Haqqani Network leaders*, Long War J. (Aug. 21, 2014), https://www.longwarjournal.org/archives/2014/08/us_posts_rewards_for.php.

³⁴⁵ Bill Roggio, *U.S. adds Haqqani Network commander to list of global terrorists*, Long War J. (Aug. 25, 2015), <https://www.longwarjournal.org/archives/2015/08/us-adds-haqqani-network-commander-to-list-of-global-terrorists.php>.

³⁴⁶ Bill Roggio, *US troops repel complex Taliban assault on Bagram Airfield*, Long War J. (May 19, 2010), https://www.longwarjournal.org/archives/2010/05/us_troops_repel_comp.php.

³⁴⁷ Bill Roggio, *IMU claims 2010 attack on Bagram Airbase was executed ‘in coordination and cooperation with other jihadi groups,’* Long War J. (Oct. 19, 2011), https://www.longwarjournal.org/archives/2011/10/imu_claims_2010_atta.php.

³⁴⁸ Thomas Joscelyn & Bill Roggio, *Osama Bin Laden’s Files: ‘Very strong military activity in Afghanistan,’* Long War J. (Feb 27, 2015), <https://www.longwarjournal.org/archives/2015/02/osama-bin-ladens-files-very-strong-military-activity-in-afghanistan.php>.

³⁴⁹ Bill Roggio, *Senior German al Qaeda leader killed in Afghanistan*, Long War J. (Jan. 19, 2011), https://www.longwarjournal.org/archives/2011/01/senior_german_al_qae.php.

³⁵⁰ *Id.*

Haqqani Network fighters who have graduated from his training program have been involved in some of the most high-profile suicide assaults in Afghanistan over the past several years, including the September 2011 attack on the U.S. Embassy and other installations in Kabul; the June 2011 suicide assault on the Intercontinental Hotel, also in Kabul; and a series of mass assaults on Forward Operating Base Salerno in Khost province in 2010. In my opinion, Zakir was also very likely involved in the September 2012 suicide assault on FOB Salerno. At least one foreign fighter from Oman was involved in that attack.³⁵¹ The Rewards for Justice program has placed a \$5 million reward for information leading to the arrest and prosecution for Zakir.³⁵²

VI. IRAN'S HISTORY OF SUPPORTING TERRORIST ATTACKS

123. Iran's support for the Afghan terrorist Syndicate matches its long history of sponsoring terrorist attacks against Americans in the Middle East and elsewhere. The Iranian Revolution, which led to the founding of the Islamic Republic of Iran in 1979, was driven in part by anti-American sentiment. The U.S. had supported Mohammad Reza Shah Pahlavi's coup in 1953, and the Pahlavi regime that followed was seen as authoritarian, corrupt, and an artifact of Western imperialism. Specifically, Pahlavi's implementation of the "White Revolution," an "aggressive modernization program . . . upended the wealth and influence of the traditional landowning classes, altered rural economies, and led to rapid urbanization and Westernization."³⁵³ Iranian nationalists and Shia Islamists banded together to overthrow the government, and Grand Ayatollah Ruhollah Khomeini seized power and declared the Islamic Republic of Iran.³⁵⁴ In one of its first acts, supporters of the Islamic Republic of Iran overran the U.S. Embassy in Tehran and held more than 50 American diplomats and civilians hostage for 444 days before they were released.³⁵⁵ One of the reasons given for the storming of the embassy and the holding of hostages was that "students supported by large, angry crowds . . . were outraged that the country's former leader, Shah Mohammad Reza Pahlavi, had been admitted to the United States for cancer treatment."³⁵⁶

³⁵¹ See Bill Ardolino & Bill Roggio, *Omani jihadist participated in Haqqani Network raid on FOB Salerno*, Long War J. (Aug. 13, 2012), https://www.longwarjournal.org/archives/2012/08/omani_jihadist_parti.php.

³⁵² See Rewards for Justice, *Wanted: Information that brings to justice . . . Abdul Zakir Up to \$5 Million Reward*, https://rewardsforjustice.net/english/abdul_zakir.html.

³⁵³ Britannica.com, *White Revolution – Iranian History*, <https://www.britannica.com/topic/White-Revolution>.

³⁵⁴ See Janet Afary, Britannica.com, *Iranian Revolution [1978-1979]* (last updated Mar. 25, 2021), <https://www.britannica.com/event/Iranian-Revolution>; see also Dr. Stephen Zunes, *The Iranian Revolution (1977-1979)*, International Center of Nonviolent Conflict, at 5 (2009), <https://www.nonviolent-conflict.org/iranian-revolution-1977-1979/>.

³⁵⁵ See Office of the Historian, U.S. State Dep't, *The Iranian Hostage Crisis*, <https://history.state.gov/departmenthistory/short-history/iraniancrises>.

³⁵⁶ Will Tizard, *444 Days: Looking Back at the U.S.-Iran Hostage Crisis*, Radio Free Europe/Radio Liberty (Nov. 3, 2019), <https://www.rferl.org/a/united-states-iran-hostage-crisis-40-years-ago-anniversary/30245844.html>.

124. Since that time, the Iranian clerical regime has sought to expel the United States from the Middle East and South Asia, in order to spread the Islamic revolution throughout the region and world.³⁵⁷ To further these foreign policy goals, Iran has supported terror proxies – including Hezbollah, Hamas, Jaysh al-Mahdi, Palestinian Islamic Jihad, the Houthis, the Taliban, and Al Qaeda³⁵⁸ – to attack the United States and its allies worldwide. In a memo that was issued on October 13, 2017, the U.S. State Department acknowledged “the Iranian regimes’ . . . support for destabilizing militant proxy forces in conflict zones such as Syria, Iraq, Yemen, and Afghanistan and its support for terrorist organizations such as Hizbollah and Hamas.”³⁵⁹

125. Iran’s support for terrorism, particularly terrorism directed at the United States, began in the early days of the Islamic Republic. Iran recognized it was unable to match the United States in conventional warfare, so it refrained from engaging the U.S. directly in open conflict. Instead, Iran engaged in asymmetrical or unconventional warfare by supporting these terror proxies in attacking the U.S. and its allies around the world. In 1984 – within five years of the founding of the Islamic Republic of Iran – the U.S. State Department designated Iran as a State Sponsor of Terrorism.³⁶⁰ Iran has remained a State Sponsor of Terrorism since then, and is the world’s premier sponsor of terrorism. In 2007, the U.S. State Department characterized Iran as “the most active state sponsor of terrorism” in the world and “a threat to regional stability and U.S. interests in the Middle East because of its continued support for violent groups.”³⁶¹ Iran’s support for terrorism continues today.

³⁵⁷ See Col. (ret.) Richard Kemp and Maj. (ret.) Charles Driver-Williams, *Killing Americans and Their Allies: Iran’s Continuing War against the United States and the West*, Jerusalem Ctr. For Public Affairs (2015) (“*Killing Americans and Their Allies*”), <http://jcpa.org/killing-americans-allies-irans-war/>.

³⁵⁸ See Alireza Nader, Joya Laha, *Iran’s Balancing Act in Afghanistan* at 9 (RAND Corp. 2011) (“*Iran’s Balancing Act*”), https://www.rand.org/pubs/occasional_papers/OP322.html; see also Counter Extremism Project, *Palestinian Islamic Jihad* (accessed June 17, 2021), https://www.counterextremism.com/taxonomy_term/1024/printable/pdf.

³⁵⁹ U.S. State Dep’t Mem. 17 STATE 56471 re: New Iran Policy: Guidance for Posts, ¶ 3 (Oct. 13, 2017) (Ex. E).

³⁶⁰ See 49 Fed. Reg. 2836–02 (Jan. 23, 1984), <https://tile.loc.gov/storage-services/service/ll/fedreg/fr049/fr049015/fr049015.pdf> (statement of U.S. Sec’y of State George P. Shultz designating Iran); U.S. State Dep’t, *State Sponsors of Terrorism*, <https://web.archive.org/web/20191114231933/https://www.state.gov/state-sponsors-of-terrorism/>.

³⁶¹ U.S. State Dep’t, *Country Reports on Terrorism 2007*, at 172 (Apr. 2008), <https://2009-2017.state.gov/documents/organization/105904.pdf>.

A. The Islamic Revolutionary Guards Corps

126. The Islamic Revolutionary Guards Corps (IRGC) is the primary driver of Iran’s terror activities. Iran’s first Supreme leader, Ruhollah Khomeini, founded the IRGC during the early days of the Revolution after the overthrow of the Shah.³⁶² Today, it is an official governmental entity that reports directly to Iran’s current Supreme Leader, Ayatollah Ali Khamenei.³⁶³ The IRGC is tasked with protecting the Islamic clerical regime and exporting Iran’s Islamic revolution – Iran’s attempt to impose its clerical regime on other Muslim nations as well as combatting the U.S. and the West. The IRGC is particularly powerful in Iran’s political system, and many senior political leaders have ties to the IRGC.³⁶⁴ It performs a variety of functions, including providing military forces to Iran, directing large swathes of the Iranian economy, and implementing Iran’s global terrorist campaign.

127. Although the IRGC exists in parallel to the regular Iranian military, the IRGC is considered to be “the military vanguard of Iran,” and the real power within Iran.³⁶⁵ It is organized along military lines, with “Ground Forces, Air Force, Navy, Basij militia, and Qods Force special operations” as well as “a counterintelligence directorate and representatives of the Supreme Leader.”³⁶⁶

128. In addition to its military activities, the IRGC performs significant economic functions in Iran. In the 2007 SDGT designation of the IRGC, the U.S. State Department found that the IRGC “runs prisons, and has numerous economic interests involving defense production, construction, and the oil industry.”³⁶⁷ The IRGC’s involvement in Iran’s economy is significant. Some analysts estimate that the IRGC controls upwards of one-third of Iran’s economy, giving it access to billions of dollars.³⁶⁸

129. The IRGC is also responsible for spreading the Islamic Revolution globally and implementing Iran’s anti-American goals, and it uses violent terrorism to further both of these goals. As President Donald Trump explained after the U.S. government designated the IRGC as

³⁶² Britannica.com, *Islamic Revolutionary Guard Corps – Iranian armed forces* (“IRGC Britannica”), <https://www.britannica.com/topic/Islamic-Revolutionary-Guard-Corps>.

³⁶³ See *Iran’s Balancing Act* at 10.

³⁶⁴ See IRGC Britannica.

³⁶⁵ Press Release, U.S. Treasury Dep’t, *Fact Sheet: Designation of Iranian Entities and Individuals for Proliferation Activities and Support for Terrorism* (Oct. 25, 2007), <https://www.treasury.gov/press-center/press-releases/Pages/hp644.aspx>.

³⁶⁶ *Id.*

³⁶⁷ *Id.*

³⁶⁸ See Council on Foreign Relations, <https://www.cfr.org/backgrounder/irans-revolutionary-guards> (last updated May 6, 2019); Alissa J. Rubin, *Iran’s Revolutionary Guards: The Supreme Leader’s Military-Industrial Complex*, N.Y. Times (Apr. 9, 2019), <https://www.nytimes.com/2019/04/09/world/middleeast/iran-revolutionary-guards-.html>.

a Foreign Terrorist Organization in 2019, “the IRGC actively participates in, finances, and promotes terrorism as a tool of statecraft. The IRGC is the Iranian government’s primary means of directing and implementing its global terrorist campaign.”³⁶⁹ The U.S. State Department’s public statement about the designation similarly explained that the IRGC “has been directly involved in terrorist plotting; its support for terrorism is foundational and institutional, and it has killed U.S. citizens.”³⁷⁰ Through the IRGC’s support for terrorist organizations, “[t]he Iranian regime has made a clear choice not only to fund and equip, but also to fuel terrorism, violence, and unrest across the Middle East.”³⁷¹

B. Qods Force

130. The IRGC’s Qods Force is its special foreign division tasked with directing IRGC operations, including terror attacks, outside of Iran. In its 2015 Country Reports on Terrorism, the U.S. State Department noted: “Iran used the Islamic Revolutionary Guard Corps-Qods Force (IRGC-QF) to implement foreign policy goals, provide cover for intelligence operations, and create instability in the Middle East. The Qods Force is Iran’s primary mechanism for cultivating and supporting terrorists abroad.”³⁷²

131. The Qods Force’s commander reports directly to and takes orders from Iran’s Supreme Leader. Major General Qassem Soleimani, who commanded Qods Force for more than 20 years before he was killed by the U.S. military in Iraq in January 2020, had a close personal relationship with Supreme Leader Khamenei.³⁷³ Khamenei appointed General Esmail Ghaani, a veteran Qods Force commander, to replace Soleimani.³⁷⁴

³⁶⁹ Statement from the President on the Designation of the Islamic Revolutionary Guard Corps as a Foreign Terrorist Organization (Apr. 8, 2019), <https://ir.usembassy.gov/statement-from-the-president-on-the-designation-of-the-islamic-revolutionary-guard-corps-as-a-foreign-terrorist-organization/>.

³⁷⁰ Press Release, U.S. State Dep’t, *Fact Sheet: Designation of the Islamic Revolutionary Guard Corps* (Apr. 8, 2019), <https://2017-2021.state.gov/designation-of-the-islamic-revolutionary-guard-corps/index.html>.

³⁷¹ *Id.*

³⁷² U.S. State Dep’t, *Country Reports on Terrorism 2015*, at 300 (June 2, 2016), <https://2009-2017.state.gov/documents/organization/258249.pdf>.

³⁷³ Dexter Filkins, *The Shadow Commander*, *The New Yorker* (Sept. 23, 2013), <https://www.newyorker.com/magazine/2013/09/30/the-shadow-commander>.

³⁷⁴ Sune Engel Rasmussen, *Killing of Soleimani Shines Light on Secretive Quds Force*, *Wall St. J.* (Jan. 3, 2020), <https://www.wsj.com/articles/iran-appoints-commander-to-succeed-general-killed-in-air-strike-11578050590>.

132. The Qods Force is organized into four regional commands, each which focuses its efforts on implementing Iranian foreign policy in a particular neighboring region.³⁷⁵ The First Corps (Ramazan Corps, based primarily in Tehran) directs operations in Iraq. The Second Corps (Nabi al-Akram Corps, based in Zahedan) directs operations in Pakistan. The Third Corps (al-Hamzah Corps) directs operations in Turkey and wider “Kurdistan,” areas in countries with significant Kurdish populations. The Fourth Corps (al-Ansar Corps) directs operations in Afghanistan and in Central Asia.³⁷⁶ Through these commands, the Qods Force provides weapons, training, expertise, and financing to proxy terrorist organizations that are dedicated to attacking American citizens. For instance, the First Corps supports Shia terror groups in Iraq, including Jaysh al-Mahdi and the Hezbollah Brigades. The Fourth Corps supports terror organizations in Afghanistan, such as the Taliban (which includes the Haqqani Network) and Al Qaeda.

133. The chart below graphically depicts this Qods Force organizational structure, demonstrating the Corps hierarchy and the reporting chain up through Qassem Soleimani to Grand Ayotollah Khomeini. It confirms my description above and demonstrates the close organizational links between the Qods Force corps responsible for waging a terrorist insurgency in Iraq and those responsible for the similar mission in Afghanistan. This chart appears in a 2007 declassified intelligence briefing prepared by the Multinational Corps-Iraq:³⁷⁷

³⁷⁵ Eric Parks, *Iranian Weapons Smuggling Activities in Afghanistan* at 5, JIEDDO J2 Open Source Augmentation and Analysis Cell (Sept. 3, 2009) (“*JIEDDO Report*”), <https://info.publicintelligence.net/JIEDDO-IranWeaponsSmuggling.pdf>.

³⁷⁶ *See id.*

³⁷⁷ Multinational Corps-Iraq, Counter-IED Operational Integration Center, *JAM Special Groups Assessment* at pdf p. 27 (Aug. 9, 2007) (Ex. F).

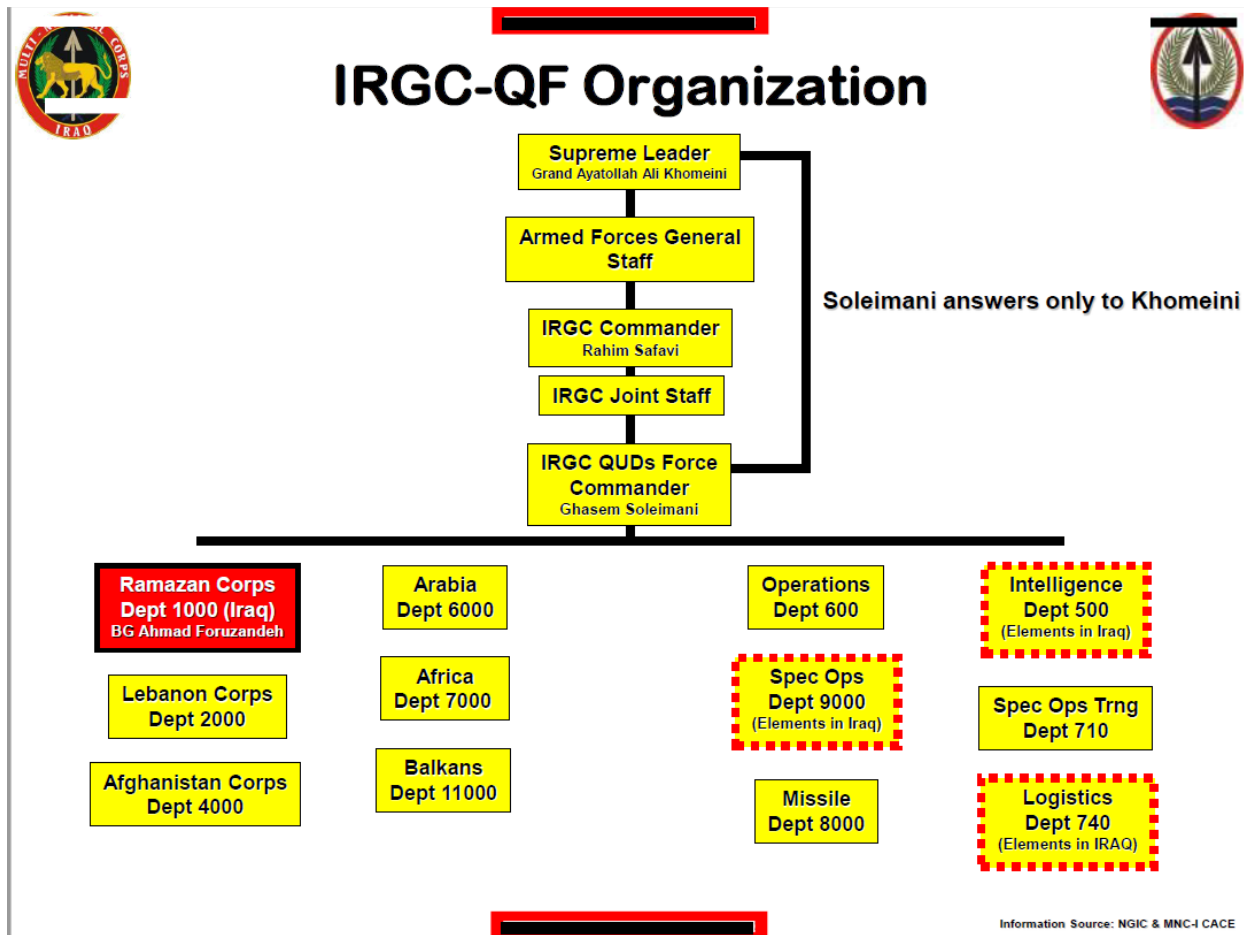


Figure 6: IRGC-QF Organization.³⁷⁸

134. Since its establishment, the Qods Force has been involved in a string of terror attacks, assassinations, and kidnappings, as well as narcotics smuggling and arms deals, which are discussed in greater detail below. The Qods Force has established, trained, supported and directed terror proxies that work to advance Iran’s foreign policy interests in Afghanistan, Iraq, Syria, Yemen, and throughout the region. For example, before he was killed in January 2020, Soleimani was often spotted on Iraqi and Syrian battlefields consulting with militia commanders loyal to Iran.³⁷⁹ In fact, Soleimani was directing Iran’s support of its terror proxies up until the moment of his death, when he was killed alongside Abu Mahdi al Muhandis, the most important leader of the Shia terror proxies in Iraq.³⁸⁰

³⁷⁸ *Id.*

³⁷⁹ See Bill Roggio, *Qods Force commander Soleimani’s carelessness put him in the U.S. military’s crosshairs*, Long War J. (Jan. 3, 2020), <https://www.longwarjournal.org/archives/2020/01/qods-force-commander-soleimanis-carelessness-put-him-in-the-u-s-militarys-crosshairs.php>.

³⁸⁰ See Ali Soufan, *Qassem Soleimani and Iran’s Unique Regional Strategy* at 1-2, CTC Sentinel (Nov. 2018), <https://ctc.usma.edu/qassem-soleimani-irans-unique-regional-strategy/>;

135. The U.S. Treasury Department listed the Qods Force as a Specially Designated Global Terrorist entity in October 2007 “for providing material support to the Taliban and other terrorist organizations.”³⁸¹ The U.S. Treasury Department described the Qods Force as “the Iranian regime’s primary instrument for providing lethal support to the Taliban,” including by “arranging frequent shipments of small arms and associated ammunition, rocket propelled grenades, mortar rounds, 107mm rockets, plastic explosives, and probably man-portable defense systems to the Taliban.”³⁸² Additionally, the designation noted that Iran aids Lebanese Hezbollah and provides “lethal support in the form of weapons, training, funding, and guidance to select groups of Iraqi Shi’a militants who target and kill Coalition and Iraqi forces and innocent Iraqi civilians.”³⁸³

136. The U.S. State Department designated the Qods Force a Foreign Terrorist Organization in April 2019, as part of the broader IRGC Foreign Terrorist Organization designation. In the designation, it noted: “The IRGC – most prominently through its Qods Force – has the greatest role among Iran’s actors in directing and carrying out a global terrorist campaign.” The U.S. State Department reported that “[i]n recent years” the Qods Force had plotted attacks in “Germany, Bosnia, Bulgaria, Kenya, Bahrain, and Turkey,” and even in the United States.³⁸⁴

C. Other Terrorist Proxies

137. Iran has a long history of sponsoring terror attacks worldwide and using proxies to strike the interests of the United States and its allies. The Qods Force is Iran’s main instrument in executing its terrorism-based foreign policy.

138. Hezbollah, Iran’s premier proxy terror organization, emerged from Lebanon’s civil war, which began in 1975. “The IRGC played an instrumental role in the establishment of Lebanese Hizballah (LH) in 1982 and has continued to be vital to the development of the

Bill Roggio, *Qods Force commander Soleimani’s carelessness put him in the U.S. military’s crosshairs*, Long War J. (Jan. 3, 2020), <https://www.longwarjournal.org/archives/2020/01/qods-force-commander-soleimanis-carelessness-put-him-in-the-u-s-militarys-crosshairs.php>.

³⁸¹ Press Release, U.S. Treasury Dep’t, *Fact Sheet: Designation of Iranian Entities and Individuals for Proliferation Activities and Support for Terrorism* (Oct. 25, 2007), <https://www.treasury.gov/press-center/press-releases/Pages/hp644.aspx>.

³⁸¹ *Id.* The U.S. Treasury Department also designated multiple individuals associated with the Qods Force, including IRGC Commander Soleimani, the head of the IRGC Air Force, the former Chief of the IRGC Joint Staff, the former Commander of Bassij resistance force (Iranian militia assigned to suppress dissent at home), and the Deputy Commander of the IRGC.

³⁸² *Id.*

³⁸³ *Id.*

³⁸⁴ Press Release, U.S. State Dep’t, *Fact Sheet: Designation of the Islamic Revolutionary Guard Corps* (Apr. 8, 2019), <https://2017-2021.state.gov/designation-of-the-islamic-revolutionary-guard-corps/index.html>.

organization.”³⁸⁵ Director of National Intelligence Dennis Blair said in 2010: “[Hezbollah] is the largest recipient of Iranian financial aid, training, and weaponry, and Iran’s senior leadership has cited [Hezbollah] as a model for other militant groups.”³⁸⁶

139. Hezbollah has actively targeted U.S. interests for four decades and is responsible for the October 23, 1983 bombings in Beirut, Lebanon that targeted American and French soldiers who served in a Multinational force in Lebanon and killed 241 U.S. and 58 French military personnel.³⁸⁷ Hezbollah has continued to participate in the murder of American soldiers in Iraq by supporting Shia terror groups. Musa Ali Daquq, a senior Hezbollah commander who was tasked by Iran’s Islamic Revolutionary Guards Corps-Qods Force (“IRGC-QF”) to mold Shia terror groups into a Hezbollah-like entity inside Iraq,³⁸⁸ was designated as a Special Designated Global Terrorist in November 2012.³⁸⁹ The U.S. State Department’s Rewards for Justice program offered a \$10 million bounty for information on Muhammad Kawtharani, one of Hezbollah’s senior operations commanders inside Iraq, in April 2020.³⁹⁰ He was listed as a Specially Designated Global Terrorist in 2013.³⁹¹ Other Hezbollah operatives serving in Iraq, who have been listed as Specially Designated Global Terrorists, include Yusuf Hashim, Adnan Hussien Kawtharani, and Muhammad ‘Abd-Al-Hadi Farhat.³⁹²

³⁸⁵ U.S. Dep’t of Def., *Unclassified Report on Military Power of Iran* at 3 (Apr. 2010) https://fas.org/man/eprint/dod_iran_2010.pdf (required by Section 1245 of the FY2010 National Defense Authorization Act (P.L. 111-84)).

³⁸⁶ Casey L. Addis & Christopher M. Blanchard, *Hezbollah: Background and Issues for Congress*, Congressional Research Service at 3-4 (Jan. 3, 2011), <https://fas.org/sgp/crs/mideast/R41446.pdf>.

³⁸⁷ CNN.com, *Beirut Marine Barracks Bombing Fast Facts* (updated Oct. 6, 2020), <https://www.cnn.com/2013/06/13/world/meast/beirut-marine-barracks-bombing-fast-facts>.

³⁸⁸ See Thomas Joscelyn & Bill Roggio, *Iraq frees Hezbollah commander who helped mold Shia terror groups*, Long War J. (Nov. 16, 2012), https://www.longwarjournal.org/archives/2012/11/iraq_frees_hezbollah.php.

³⁸⁹ See Press Release, U.S. Treasury Dep’t, *Treasury Designates Hizballah Commander Responsible for American Deaths in Iraq* (Nov. 19, 2012), <https://www.treasury.gov/press-center/press-releases/Pages/tg1775.aspx>; Bill Roggio, *Treasury adds Hezbollah leader who was in US custody last year to terrorism list*, Long War J. (Nov. 19, 2012), https://www.longwarjournal.org/archives/2012/11/treasury_adds_hezbol.php.

³⁹⁰ Bill Roggio, *U.S. offers \$10 million reward for Hezbollah’s commander in Iraq*, Long War J. (Apr. 11, 2020), <https://www.longwarjournal.org/archives/2020/04/u-s-offers-10-million-reward-for-hezbollahs-commander-in-iraq.php>.

³⁹¹ Press Release, U.S. Treasury Dep’t, *Treasury Sanctions Hizballah Leadership* (Aug. 22, 2013), <https://www.treasury.gov/press-center/press-releases/Pages/jl2147.aspx>; see also David Barnett, *Treasury designates 4 members of Hezbollah’s leadership*, Long War J. (Aug. 22, 2013), https://www.longwarjournal.org/archives/2013/08/treasury_designates_2.php.

³⁹² See Press Release, U.S. Treasury Dep’t, *Treasury Sanctions Key Hizballah, IRGC-QF Networks in Iraq* (Nov. 13, 2018), <https://home.treasury.gov/news/press-releases/sm546>; Bill Roggio, *US Treasury adds Qods Force, Hezbollah officials to list of global terrorists*, Long War

140. In Yemen, Iran is “providing weapons, training, and advisors to the Houthis,” also known as Ansarallah, an anti-American Shiite militia that controls half the county.³⁹³ The U.S. State Department notes that Iran “has spent hundreds of millions of dollars aiding the Houthis in Yemen” since 2012.³⁹⁴ The Houthis have used Iranian-supplied weapons to launch attacks against Saudi Arabia.³⁹⁵ The U.S. State Department under the Trump administration designated the Houthis as a Foreign Terrorist Organization in January 2021.³⁹⁶ The Biden administration revoked the designation out of fears of inflaming the “dire humanitarian situation in Yemen.”³⁹⁷ However, the U.S. State Department noted that the Houthi terrorist activities had not changed.³⁹⁸

141. In recent years, Iran’s most notorious use of terrorist proxies came in Iraq. There, Iran mastered its use of terror proxies to engage in warfare against U.S. forces in Iraq. Three of its premier terror proxies in Iraq have been singled out as terror organizations operating with the support of Iran: Hezbollah Brigades³⁹⁹ (which is distinct from Lebanese Hezbollah) and Asaib Ahl Al Haq⁴⁰⁰ were designated as Foreign Terror Organizations in 2007 and 2020 respectively, and Harakat al Nujaba was designated as a Specially Designated Global Terrorist entity in 2019.⁴⁰¹ These three Iranian-backed militias, and others like the broader Jaysh al-Mahdi terrorist

J. (Nov. 13, 2018), <https://www.longwarjournal.org/archives/2018/11/us-treasury-adds-qods-force-hezbollah-officials-to-list-of-global-terrorists.php>.

³⁹³ U.S. State Dep’t, Iran Action Group, *Outlaw Regime: A Chronicle of Iran’s Destructive Activities* at 17 (2020) (“*Outlaw Regime*”), <https://www.state.gov/wp-content/uploads/2020/09/Outlaw-Regime-2020-A-Chronicle-of-Irans-Destabilizing-Activity.pdf>.

³⁹⁴ *Id.* at 13.

³⁹⁵ *See id.* at 15.

³⁹⁶ Press Release, U.S. State Dep’t, *Terrorist Designation of Ansarallah in Yemen* (Jan. 10, 2021), <https://2017-2021.state.gov/terrorist-designation-of-ansarallah-in-yemen/index.html>.

³⁹⁷ Press Release, U.S. State Dep’t, *Revocation of the Terrorist Designations of Ansarallah* (Feb. 12, 2021), <https://www.state.gov/revocation-of-the-terrorist-designations-of-ansarallah/>.

³⁹⁸ *Id.*

³⁹⁹ Press Release, U.S. Treasury Dep’t, *Treasury Designates Individual, Entity Posing Threat to Stability in Iraq* (July 2, 2009), <https://www.treasury.gov/press-center/press-releases/Pages/tg195.aspx>.

⁴⁰⁰ *See* Media Note, U.S. State Dep’t, *State Department Terrorist Designations of Asa’ib Ahl al-Haq and Its Leaders, Qays and Laith al-Khazali* (Jan. 3, 2020), <https://2017-2021.state.gov/state-department-terrorist-designations-of-asaib-ahl-al-haq-and-its-leaders-qays-and-laith-al-khazali/index.html>; Bill Roggio, *State designates Iran-backed League of the Righteous as Foreign Terrorist Organization*, Long War J. (Mar. 24, 2020), <https://www.longwarjournal.org/archives/2020/03/state-designates-iran-backed-league-of-the-righteous-as-foreign-terrorist-organization.php>.

⁴⁰¹ *See* Media Note, U.S. State Dep’t, *Terrorist Designation of Harakat al-Nujaba (HAN) and Akram ‘Abbas al-Kabi* (Mar. 5, 2019), <https://2017-2021.state.gov/state-department-terrorist-designation-of-harakat-al-nujaba-han-and-akram-abbas-al-kabi/index.html>; Bill Roggio, *US adds Iranian-backed Shia militia and its leader to list of global terrorists*, Long War J. (Mar.

group, with the direct support of “General Soleimani and his Quds Force were responsible for the deaths of hundreds of American and coalition service members and the wounding of thousands more” in Iraq between 2003 and today.⁴⁰² According to unclassified estimates prepared by the Defense Intelligence Agency, Iran’s terrorist proxies killed at least 603 Americans in Iraq between May 2003 and January 2019.⁴⁰³

142. Iranian-backed militias, organized under what is known as the Popular Mobilization Forces (PMF), were institutionalized as an official, independent military arm of the Iraqi government that reports only to the prime minister.⁴⁰⁴ Iranian Supreme Leader Ali Khamenei has called the PMF an “important and blessed phenomenon,”⁴⁰⁵ while a senior Quds Force commander called it an extension of Iran’s plan to export the revolution.⁴⁰⁶ Like Hezbollah in Lebanon, the militias have political arms and are represented in Iraq’s parliament.

143. Iran’s support of terror groups in other countries is well-documented. In Israel, it backs Hamas, Palestinian Islamic Jihad, and the Popular Front for the Liberation of Palestine-General Command. “These terrorist groups have been behind a number of deadly attacks originating from Gaza, the West Bank, Syria, and Lebanon, including attacks against Israeli civilians, Egyptian security forces in the Sinai Peninsula, and American citizens,” the U.S. State Department noted in its 2020 white paper on Iran.⁴⁰⁷ Iran provides “up to \$100 million annually” to these groups.⁴⁰⁸ Iran’s support for Hamas and Palestinian Islamic Jihad – Sunni terror organizations – highlights Iran’s willingness to support non-Shiite terror groups.

144. In Syria, Iran supports numerous Shiite militias, many with ties to Iran’s terror proxies in Iraq, as well as the Syrian regime. The U.S. State Department estimates that Iran is “managing militia groups of as many as 10,000 Iraqi, Afghan, and Pakistani Shi’a fighters in

5, 2019), <https://www.longwarjournal.org/archives/2019/03/us-adds-iranian-backed-shia-militia-and-its-leader-to-list-of-global-terrorists.php>.

⁴⁰² Statement by the U.S. Dep’t of Def. (Jan. 2, 2020), <https://www.defense.gov/Newsroom/Releases/Release/Article/2049534/statement-by-the-department-of-defense/>.

⁴⁰³ Defense Intelligence Agency, *Iraq: Iran-Backed Shia Militia Responsibility for U.S. Casualties* (Jan. 25, 2019) (Ex. G).

⁴⁰⁴ See Amir Toumaj, *Iraqi Popular Mobilization Forces an ‘important and blessed phenomenon,’ Khamenei says*, Long War J. (June 20, 2017), <https://www.longwarjournal.org/archives/2017/06/iraqi-popular-mobilization-forces-are-an-important-and-blessed-phenomenon-khamenei-says.php>.

⁴⁰⁵ *Id.*

⁴⁰⁶ Bill Roggio & Amir Toumaj, *Iraq’s PMF is IRGC’s “next step,” senior Quds Force commander says*, Long War J. (Dec. 17, 2016), <https://www.longwarjournal.org/archives/2016/12/iraqs-pmf-is-irgcs-next-step-senior-qods-force-commander-says.php>.

⁴⁰⁷ U.S. State Dep’t, Iran Action Group, *Outlaw Regime: A Chronicle of Iran’s Destructive Activities* at 15 (2020) (“*Outlaw Regime*”), <https://www.state.gov/wp-content/uploads/2020/09/Outlaw-Regime-2020-A-Chronicle-of-Irans-Destabilizing-Activity.pdf>.

⁴⁰⁸ *Id.* at 15.

Syria.”⁴⁰⁹ These militias have been crucial to helping the Assad regime battle the Islamic State, Al Qaeda-aligned jihadist groups, and other non-aligned Syrian rebel groups.

145. Iran’s intentions in Iraq, Israel, and Syria are clear: it is seeking to stand up and support compliant militias in neighboring countries and the greater Middle East. These militias can one day vie for control of the countries in which they operate, just as Hezbollah is a major power broker in Lebanon, and the Houthis control half of Yemen, including the capital of Sana’a. These militias gaining control in their respective countries, in turn, only serves to extend Iranian power and influence beyond its borders and into these countries.

146. Iran’s use of terrorism is not limited to the Middle East. The U.S. State Department, in its 2020 White Paper titled *Outlaw Regime: A chronicle of Iran’s Destructive Activities*, details such attacks and notes: “Iran has planned and executed terrorist plots, assassinations, and attacks in more than 35 countries worldwide, primarily through the IRGC-QF and MOIS [Ministry of Intelligence and Security] but also via its partner Lebanese Hizballah.”⁴¹⁰

147. The attacks include, but are not limited to:

- The June 14, 1985 hijacking of TWA Flight 847 in Athens, Greece that resulted in the murder of a U.S. Navy SEAL.⁴¹¹
- The March 17, 1992 bombing outside the Israeli Embassy in Buenos Aires, Argentina that killed 29 people and wounded 242 more.⁴¹²
- The September 17, 1992 assassination of four Kurdish dissidents at a restaurant in Berlin, Germany.⁴¹³
- The July 18, 1994 bombing at the Argentine-Israeli Mutual Association (AMIA) Jewish community center in Buenos Aires, Argentina that killed 85 people and wounded more than 300.⁴¹⁴
- The June 25, 1996 bombing at a building that housed U.S. Air Force personnel in Khobar, Saudi Arabia that killed 19 and wounded more than 500.⁴¹⁵

148. In Afghanistan, Iran is not able to dominate the political sphere and wield control over the Taliban to the extent it is able to do with its terror proxies in Iraq, Syria, Lebanon, and Yemen. While Iran and the Taliban share the same goal of ejecting the United States from Afghanistan, they share a different vision for what would replace the U.S. and the existing Afghan Government. Despite those differences, Iran has determined that a Taliban-led terror Syndicate promotes Iran’s core foreign policy goals of driving the United States from the region

⁴⁰⁹ *Id.* at 14.

⁴¹⁰ *Id.* at 27.

⁴¹¹ *See id.* at 29.

⁴¹² *See id.* at 31.

⁴¹³ *See id.* at 29.

⁴¹⁴ *See id.* at 31.

⁴¹⁵ *See* Daniel Byman, *The Deadly Legacy of Khobar Towers*, Wall St. J. (June 10, 2021), <https://www.wsj.com/articles/the-deadly-legacy-of-khobar-towers-11623341179>.

and securing part of its eastern border from a U.S. military presence. Iran's support for that Syndicate, explained below, accords with its long history of sponsoring terrorist proxies elsewhere in the region.

VII. IRAN'S SUPPORT FOR THE TERRORIST SYNDICATE IN AFGHANISTAN

149. Since the U.S. invasion of Afghanistan in October 2001, Iran provided many forms of material support – including weapons, training, funding, and safe haven – to the Taliban and allied terror groups in Afghanistan, including Al Qaeda. Although Iran and the Taliban follow distinct branches of Islam – Iran is Shiite and the Taliban are Sunnis – they have put aside their sectarian differences and cooperate in a shared terrorist enterprise. In Afghanistan, Iran and the Taliban share the same goal: to inflict casualties on U.S. and Coalition forces in order to expel the Western countries from Afghanistan.

150. This trans-sectarian cooperation is widely recognized by the Taliban itself, the U.S. government, and experts in the field. A 2009 report by the U.S. Department of Defense's Joint IED Defeat Organization ("JIEDDO") that focused on Iran's smuggling of weapons to the Taliban explained Iran's rationale for backing the Taliban:

Iran historically fosters some form of relationship with all regional actors, including its own enemies, in its pursuit of national interest. This strategy is not simply meant to counter U.S. regional interests, but to actively extend Iranian influence and maintain strategic awareness of important actors at the state, sub-state, and non-state levels.⁴¹⁶

151. In March 2010, a Taliban commander who was supported by Iran's Islamic Revolutionary Guards Corps and had ties to Al Qaeda concisely explained the rationale for the cooperation between Iran and the Taliban: "Our religions and our histories are different, but our target is the same – we both want to kill Americans."⁴¹⁷ Other experts in the field have reached similar conclusions. For example, a RAND report notes that Iran "calculated foreign policies based on national interests. Thus, although the Iranian regime is ideologically and religiously opposed to the Taliban, it nevertheless views the group as a useful counterweight to the United States."⁴¹⁸ Iran scholar Farhad Rezaei explained that Iran "feared the US might use Afghanistan as a base from which to launch a kinetic attack on Iran. The Taliban insurgency thus became viewed by Tehran as a tool with which to keep American forces preoccupied."⁴¹⁹

⁴¹⁶ *JIEDDO Report* at 1.

⁴¹⁷ Bill Roggio, *Taliban commander linked to al Qaeda, Iran, killed in US strike in western Afghanistan*, Long War J. (July 16, 2010), https://www.longwarjournal.org/archives/2010/07/taliban_commander_li_1.php.

⁴¹⁸ *Iran's Balancing Act* at 5.

⁴¹⁹ Farhad Rezaei, *Iran and the Taliban: A Tactical Alliance?*, The Begin-Sadat Center for Strategic Studies (Jan. 15, 2019) ("*Iran and the Taliban: A Tactical Alliance?*"), <https://besacenter.org/wp-content/uploads/2019/01/1064-Iran-and-the-Taliban-Tactical-Alliance-Rezaei-final.pdf>.

A. Overview of Iran’s Support for the Taliban Since 2001

152. Iran executes its policy of support for the Taliban primarily through the Fourth Corps of the Qods Force, also known as the Al Ansar Corps. In August 2010, the U.S. Treasury Department identified the Ansar Corps as the Iranian command that directs operations in Afghanistan, when it designated its commander, General Hossein Musavi.⁴²⁰ The U.S. Treasury Department explained that his “responsibilities include IRGC-QF [Qods Force] activities in Afghanistan.”⁴²¹ “As Ansar Corps Commander, Musavi has provided financial and other material support to the Taliban.”⁴²² The U.S. Treasury Department also designated Colonel Hasan Mortezaavi, a senior Qods Force officer who “provided financial and material support to the Taliban.”⁴²³ Ansar Corps is headquartered in Mashhad, Iran’s second largest city. Mashhad’s close proximity to the Afghan border made it an important hub for Iran’s support of the Taliban.⁴²⁴

153. Declassified military intelligence reporting corroborates Treasury’s accounting of IRGC-QF’s Ansar Corps role in Afghanistan, describing it as having “been assigned [to] support insurgent activities in Afghanistan.”⁴²⁵ In facilitating the Afghan insurgency, the Ansar Corps “provides financial and material support” to the “Taliban (TB).”⁴²⁶ A separate declassified military intelligence report describes the IRGC’s “Department 4000 aka Ansar Corps” as having “the responsibility and role of conducting operations within Afghanistan.”⁴²⁷ To this end, the Ansar Corps supports “the Taliban” by “training [them] and then sending them back to conduct operations on Coalition Forces.”⁴²⁸ “The Ansar Corps issues passes allowing Taliban fighters entry into Iran, arranges accommodations and travel as well as provides a range of military training before sending these fighters back in Afghanistan to plan and conduct attacks against

⁴²⁰ See Press Release, U.S. State Dep’t, *Fact Sheet: U.S. Treasury Department Targets Iran’s Support for Terrorism Treasury Announces New Sanctions Against Iran’s Islamic Revolutionary Guard Corps-Qods Force Leadership* (Aug. 3, 2010), <https://www.treasury.gov/press-center/press-releases/Pages/tg810.aspx>.

⁴²¹ *Id.*

⁴²² *Id.*

⁴²³ *Id.*; see also Bill Roggio, *Iranian Qods Force commanders linked to Taliban US Treasury*, Long War J. (Aug. 6, 2010), https://www.longwarjournal.org/archives/2010/08/iranian_qods_force_c.php.

⁴²⁴ See *JIEDDO Report* at 5.

⁴²⁵ Counter Insurgency Targeting Program – Afghanistan, *Iranian Influence in Uruzgan* at pdf p. 6 (Mar. 8, 2011) (Ex. H).

⁴²⁶ *Id.*

⁴²⁷ National Ground Intelligence Center Counter Insurgency Targeting Program, *IRGC – QF Influence and Relations with the Taliban in Southwestern and Western Afghanistan* at pdf p. 3 (Apr. 24, 2011) (Ex. I).

⁴²⁸ *Id.*

ISAF.”⁴²⁹ Declassified military intelligence reporting also discusses the role of the IRGC’s Imam Ali Division in Afghanistan. It is described as “an operational unit composed of IRGC ground force soldiers,” which “facilitates the movement of Taliban fighters, foreign fighters and supplies between Afghanistan, Pakistan and Iran with the purpose of conducting attacks on ISAF elements within southwestern and western Afghanistan.”⁴³⁰

154. After Al Qaeda’s 9/11 attack on the U.S., senior Iranian and Taliban officials met to discuss cooperation to oppose American efforts in the region. One of the Taliban officials was Khirullah Said Wali Khairkhwa, the Taliban’s shadow governor of Herat province, which borders Iran. Khairkhwa was appointed governor of Herat “to improve relations between Iran and the Taliban government,” and he served as a key liaison with Iran.⁴³¹ Khairkhwa, who was subsequently detained at Guantanamo Bay, admitted that he set up meetings in January 2000 and late 2001 in Iran between the Taliban and the Iranian government⁴³².

Yes, I participated in that meeting with the Iranians. There was a [Taliban] committee that came from Kandahar and I joined them and was just sitting there. They were conducting the meeting. My job was for the security of this committee. I was not the sole representative of this committee to talk with the Iranians. They were responsible; my job was to provide security and safety for the committee.⁴³³

155. Khairkhwa admitted that the “Iranians offered to buy weapons for us because we were on restriction and could not buy them. . . . That is the truth.”⁴³⁴ Although he claimed the arms deal was never consummated, there is ample evidence – discussed throughout this section – that Iran has indeed provided arms to the Taliban, including anti-aircraft missiles.⁴³⁵

⁴²⁹ *Id.*

⁴³⁰ National Ground Intelligence Center Counter Insurgency Targeting Program, *IRGC – QF Influence and Relations with the Taliban in Southwestern and Western Afghanistan* at pdf p. 3 (Apr. 24, 2011) (Ex. I).

⁴³¹ Thomas Joscelyn, *Iran and the Taliban, allies against America*, Long War J. (July 28, 2009), https://www.longwarjournal.org/archives/2009/07/iran_and_the_taliban.php.

⁴³² *Id.*; see also *Khairkhwa v. Obama*, 793 F. Supp. 2d 1, 36-37 (D.D.C. 2011), *aff’d*, 703 F.3d 547 (D.C. Cir. 2012).

⁴³³ Thomas Joscelyn, *Iran and the Taliban, allies against America*, Long War J. (July 28, 2009), https://www.longwarjournal.org/archives/2009/07/iran_and_the_taliban.php.

⁴³⁴ *Id.*

⁴³⁵ See, e.g., Kate Clark, *Arming the Taleban*, BBC News (Sept. 18, 2008), http://news.bbc.co.uk/2/hi/south_asia/7623496.stm; Thomas Harding, *Taliban ‘use Iranian missiles on UK troops’*, The Telegraph (May 22, 2007), <https://www.telegraph.co.uk/news/worldnews/1552311/Taliban-use-Iranian-missiles-on-UK-troops.html>.

156. During the meeting, the Taliban and Iran negotiated “an open border to Iran for any Arab or Taliban to smuggle money or goods out of Afghanistan.”⁴³⁶ Taliban and Al Qaeda leaders and fighters and their families then began crossing into Iran by late 2001. “Shortly before Herat’s Taliban garrison fled in November, a convoy of 50 off-road vehicles carrying some 250 senior Taliban and al Qaeda members allegedly crossed over into Iran, using a smugglers’ route through the hills about 20 miles north of the city.”⁴³⁷

157. Several senior Al Qaeda leaders are known to have sheltered in Iran. The IRGC claimed to have detained them; however, they were placed under a loose form of house arrest, which largely provided protection. Among them are Saif al-Adel, a senior Al Qaeda military official and one of Ayman al Zawahiri’s deputy emirs, and Abu Khayr al-Masri, a member of Al Qaeda’s central shura.⁴³⁸

158. Several other Al Qaeda leaders are known to have operated inside Iran. In the June 5, 2008, designations of Adil Muhammad Mahmud Abd al-Khaliq and Abd al-Rahman Muhammad Jaffar ‘Ali, the U.S. Treasury Department detailed the Iranian ties. According to State Department cables, Al-Khaliq “traveled to Iran five times on behalf of al Qaida and the LIFG [Libyan Islamic Fighting Group, which merged into Al Qaeda] for his facilitation duties” between 2004 and 2007.⁴³⁹ “During each of these trips, he met with senior al Qaida facilitators.”⁴⁴⁰ ‘Ali, who was identified as an Al Qaeda “financier and facilitator” and was based in Bahrain, “facilitated the movement of money to a senior al Qaida facilitator in Iran.”⁴⁴¹

159. While Iran was meeting with the Taliban and sheltering Taliban and Al Qaeda leaders on its soil, it made a show of supporting U.S. military operations in Afghanistan. For example, Iran offered to provide combat search and rescue for American pilots who crash on

⁴³⁶ Thomas Joscelyn, *Iran and the Taliban, allies against America*, Long War J. (July 28, 2009), https://www.longwarjournal.org/archives/2009/07/iran_and_the_taliban.php.

⁴³⁷ Tim McGirk, *Did Iran Help al Qaeda Escape?*, Time (Feb. 2, 2002), <http://content.time.com/time/world/article/0,8599,198857,00.html>.

⁴³⁸ Thomas Joscelyn, *UN: Iran-based leaders ‘have grown more prominent’ in al Qaeda’s global network*, Long War J. (Aug. 14, 2018), <https://www.longwarjournal.org/archives/2018/08/un-iran-based-leaders-have-grown-more-prominent-in-al-qaedas-global-network.php>; *see also Al Qaeda confirms leader killed by drone strike in Syria*, Reuters (Mar. 2, 2017), <https://www.reuters.com/article/us-mideast-crisis-qaeda-leader/al-qaeda-confirms-leader-killed-by-drone-strike-in-syria-idUSKBN16924L>; Thomas Joscelyn, *U.S. identifies additional al Qaeda leaders in Iran*, Long War J. (Jan. 12, 2021), <https://www.longwarjournal.org/archives/2021/01/u-s-identifies-additional-al-qaeda-leaders-in-iran.php>.

⁴³⁹ Email from SMART Archive to SMART Core re: Terrorism Finance: Designation of Gulf-Based Al-Qaida Financiers (Feb. 17, 2020) (Ex. J).

⁴⁴⁰ *Id.*

⁴⁴¹ *Id.*

Iranian soil.⁴⁴² While the offer appeared to be an olive branch to the U.S., Iran was in fact plotting to undermine American military operations in Afghanistan. The Central Intelligence Agency immediately detected signs that Iran sought to sabotage American efforts to oust the Taliban and establish a new government in Afghanistan. In March 2002, CIA Director George J. Tenet testified before Congress that “initial signs of Tehran’s cooperation and common cause with us in Afghanistan are being eclipsed by Iranian efforts to undermine US influence there. While Iran’s officials express a shared interest in a stable government in Afghanistan, its security forces appear bent on countering the US presence.”⁴⁴³

160. By 2006, as the Taliban launched offensives to regain key areas that it lost after the U.S. invasion, Iran began to step up its support for the Taliban. The U.S. State Department observed: “Since at least 2006, Iran has arranged arms shipments to select Taliban members, including small arms and associated ammunition, rocket-propelled grenades, mortar rounds, 107mm rockets, and plastic explosives.”⁴⁴⁴ In April 2007, General Peter Pace, Chairman of the U.S. Joint Chiefs of Staff, said that Iranian explosives destined for the Taliban were seized in Kandahar Province, but could not necessarily specify exactly which entity in Iran was responsible for shipping the explosives.⁴⁴⁵ The day after Pace disclosed the shipment of Iranian explosives, U.S. Assistant Secretary of State Richard Boucher said that there are “a series of indicators that Iran is maybe getting more involved in an unhealthy way in Afghanistan.”⁴⁴⁶

161. U.S. State Department cables from 2007 that were released by WikiLeaks⁴⁴⁷ detail the growing concern over Iran’s escalating support for the Taliban. An April 2007 U.S. diplomatic cable noted that the Afghan Government was hesitant to report widely on Iranian-made weapons discovered in Kandahar due to the upcoming visit of the Iranian President.⁴⁴⁸ But in May 2007, Afghan President Hamid Karzai expressed concern about Iranian agents supplying the Taliban with weapons.⁴⁴⁹ Another cable discussed Taliban light weapons and grenade

⁴⁴² John Ward Anderson, *Iran Vows to Rescue U.S. Pilots Who Crash on Its Soil*, Wash. Post (Oct. 18, 2001), <https://www.washingtonpost.com/archive/politics/2001/10/18/iran-vows-to-rescue-us-pilots-who-crash-on-its-soil/6fab6bba-c130-47d0-9c44-e7ec3d7652e4/>.

⁴⁴³ Testimony of George J. Tenet, Director of Central Intelligence, before the Senate Armed Services Committee, *Worldwide Threat — Converging Dangers in a Post 9/11 World* at 10 (Mar. 19, 2002), https://fas.org/irp/congress/2002_hr/031902tenet.html.

⁴⁴⁴ U.S. State Dep’t, *Country Reports on Terrorism 2009*, at 192 (Aug. 2010), <https://2009-2017.state.gov/documents/organization/141114.pdf>.

⁴⁴⁵ See Breffni O’Rourke, *Afghanistan: U.S. Says Iranian-Made Weapons Found*, RadioFreeEurope (Apr. 18, 2007), <https://www.rferl.org/a/1075937.html>.

⁴⁴⁶ *Id.*

⁴⁴⁷ As discussed above (¶ 16) the WikiLeaks documents are considered a reliable source of information in the counterterrorism field and beyond.

⁴⁴⁸ See WikiLeaks, *Iranian Weapons in Afghanistan: MFA Asks to Keep Under Wraps* (2007).

⁴⁴⁹ WikiLeaks, *Stepped Up Iranian Influence Reaches Foreign Ministry* (2007).

launchers that were marked as made in Iran in 2006 and 2007.⁴⁵⁰ In that same cable, the U.S. State Department noted that Iranian officials had promised to provide anti-aircraft rockets to the Taliban, Afghan police in Herat had located SA-7 missiles supplied by Iran, and there were reports of numerous locals in Herat receiving weapons from Iran.⁴⁵¹ Additionally, there was reporting of Taliban fighters claiming they received training in the Iranian Provinces of Birjand, Zabul, and Chaloos.⁴⁵² In August 2007, a military intelligence report noted that Iranian presence in Afghanistan was rapidly increasing and suggested a regional approach to counter.⁴⁵³

162. The U.S. Treasury Department outlined Iran's support for the Taliban when it designated the Qods Force as a Specially Designated Global Terrorist in October 2007 in part for providing "weapons and financial support to the Taliban to support anti-U.S. and anti-Coalition activity in Afghanistan."⁴⁵⁴ The designation provides some details on how the Qods Force supported the Taliban and sought to aid in the killing of American personnel:

The Qods Force is the Iranian regime's primary instrument for providing lethal support to the Taliban. The Qods Force provides weapons and financial support to the Taliban to support anti-U.S. and anti-Coalition activity in Afghanistan. Since at least 2006, Iran has arranged frequent shipments of small arms and associated ammunition, rocket propelled grenades, mortar rounds, 107mm rockets, plastic explosives, and probably man-portable defense systems to the Taliban. . . . Through Qods Force material support to the Taliban, we believe Iran is seeking to inflict casualties on U.S. and NATO forces.⁴⁵⁵

163. Similarly, the U.S. State Department noted in its 2008 Country Reports on Terrorism that Iran's Qods Force "is the regime's primary mechanism for cultivating and supporting terrorists abroad. The Qods Force provided aid in the form of weapons, training, and funding to HAMAS and other Palestinian terrorist groups, Lebanese Hizballah, Iraq-based militants, and Taliban fighters in Afghanistan."⁴⁵⁶

164. In 2009, a report by JIEDDO noted that "Iran's intentions are the same in both Iraq and Afghanistan: to develop, fund and arm proxy networks to leverage against the perceived U.S. aim of pursuing an active regime change doctrine in Iran."⁴⁵⁷ The same report notes that

⁴⁵⁰ WikiLeaks, *PRT Herat: Iran as a Multi-Faceted Actor in Herat Province* (2007).

⁴⁵¹ *Id.*

⁴⁵² *Id.*

⁴⁵³ WikiLeaks, *USDP Edelman and Cohen Discuss Iraq, MD with MOD Bowen* (2007).

⁴⁵⁴ Press Release, U.S. Treasury Dep't, *Fact Sheet: Designation of Iranian Entities and Individuals for Proliferation Activities and Support for Terrorism* (Oct. 25, 2007), <https://www.treasury.gov/press-center/press-releases/pages/hp644.aspx>.

⁴⁵⁵ *Id.*

⁴⁵⁶ U.S. State Dep't, *Country Reports on Terrorism 2008*, at 182-83 (Apr. 2009), <https://2009-2017.state.gov/documents/organization/122599.pdf>.

⁴⁵⁷ *JIEDDO Report at 5.*

Iran has smuggled Explosively Formed Penetrators, or EFPs, a sophisticated IED, into Afghanistan.⁴⁵⁸

165. Another U.S. State Department cable, from January 2010, noted that senior officials from the United Arab Emirates' State Security Department (SSD) accused Iran – via the IRGC and Iranian Navy – of providing money and weapons directly to the Taliban, facilitating the Taliban drug trade, and assisting with moving Taliban and Al Qaeda terrorists.⁴⁵⁹

166. A U.S. State Department cable, from February 2010, noted that Omar Daudzai, President Karzai's Chief of Staff and former Ambassador to Iran, noticed that although Iran had previously denied supporting the Taliban, they no longer did so.⁴⁶⁰ Daudzai concluded that the Iranians ended their denials as Iran believed the Afghan Government had sufficient evidence to prove its case.⁴⁶¹

167. Over time, the U.S. government's willingness to accuse Iran of aiding the Taliban has also increased. In August 2010, the U.S. Treasury Department designated Qods Force leaders General Hossein Musavi and Colonel Hasan Mortezaei as Specially Designated Global Terrorists for their roles in supporting the Taliban.⁴⁶² General Musavi, the leader of the Ansar Corps, has "provided financial and material support to the Taliban."⁴⁶³ Similarly, Colonel Mortezaei was described as a senior Qods Force officer who "provides financial and material support to the Taliban."⁴⁶⁴ The designation also noted: "the IRGC-QF provides select members of the Taliban with weapons, funding, logistics and training."⁴⁶⁵ Two years later, General Gholamreza Baghbani, the head of Qods Force's branch in the Iranian city of Zahedan, was added to the U.S. list of Specially Designated Narcotics Traffickers for supporting heroin and opium smuggling in Iran and Afghanistan "as part of a broader scheme to support terrorism."⁴⁶⁶ General Baghbani supported the drug smugglers in order to arm the Taliban in Afghanistan.

⁴⁵⁸ See *id.* at 3; see also Bill Roggio, *Iran's Ramazan Corps and the ratlines into Iraq*, Long War J. (Dec. 5, 2007), https://www.longwarjournal.org/archives/2007/12/irans_ramazan_corps.php.

⁴⁵⁹ WikiLeaks, *US-UAE Further Cooperation to Disrupt Taliban Finance* (2010).

⁴⁶⁰ WikiLeaks, *Afghanistan's Outlook on Iran: A Karzai Insider's View* (2010).

⁴⁶¹ *Id.*

⁴⁶² See Press Release, U.S. Treasury Dep't, *Fact Sheet: U.S. Treasury Department Targets Iran's Support for Terrorism Treasury Announces New Sanctions Against Iran's Islamic Revolutionary Guard Corps-Qods Force Leadership* (Aug. 3, 2010), <https://www.treasury.gov/press-center/press-releases/Pages/tg810.aspx>.

⁴⁶³ *Id.*

⁴⁶⁴ *Id.*

⁴⁶⁵ *Id.*

⁴⁶⁶ Press Release, U.S. Treasury Dep't, *Treasury Designates Iranian Qods Force General Overseeing Afghan Heroin Trafficking Through Iran* (Mar. 7, 2012), <https://www.treasury.gov/press-center/press-releases/Pages/tg1444.aspx>.

168. In his March 2011 testimony before the Senate Armed Services Committee, ISAF commander General David Petraeus said that Iran, “without question, provided weapons, training, funding, and so forth for the Taliban.”⁴⁶⁷ General Petraeus also provided some details of Iranian weapons that were seized from the Taliban:

We did interdict, as you saw, I think, in press reports, Senator McCain, a shipment from the Quds Force, without question the Revolutionary Guard’s core Quds Force, through a known Taliban facilitator. . . . Forty-eight 122-millimeter rockets were intercepted with their various components. This is a significant increase in, more than double in range over the 107-millimeter rockets that we have typically seen, more than double in terms of the bursting radius, and also the warhead.⁴⁶⁸

169. The Iranian regime’s material support for the Taliban continued. In 2012, the Iranians “shipped a large number of weapons to Kandahar, Afghanistan, aiming to increase its influence in this key province,” according to the U.S. State Department.⁴⁶⁹ The U.S. Department of Defense noted in an April 2012 report that Iran’s support for the Taliban “complements Iran’s strategy of backing many groups to maximize its influence while also undermining U.S. and [NATO] objectives by fomenting violence.”⁴⁷⁰ Through “the IRGC-QF, Iran provides material support to terrorist or militant groups such as . . . the Taliban.”⁴⁷¹

170. Another U.S. Department of Defense report that same year noted that Iran conducted “covert activities” in Afghanistan by providing weapons and training to the Taliban.⁴⁷² The report also noted: “Since 2007, Coalition and Afghan forces have interdicted several shipments of Iranian weapons.”⁴⁷³

171. In 2014, the U.S. Treasury Department listed four Qods Force officers as Specially Designated Global Terrorists for their activities in Afghanistan. The designation of the four Qods Force operatives “underscores Tehran’s use of terrorism and intelligence operations as

⁴⁶⁷ *The Situation in Afghanistan: Hr’g Before the S. Comm. on Armed Services*, 112th Cong. 69 (Mar. 15, 2011) (statement of General David Petraeus), <https://www.govinfo.gov/content/pkg/CHRG-112shrg72295/pdf/CHRG-112shrg72295.pdf>.

⁴⁶⁸ *Id.* at 40-41.

⁴⁶⁹ U.S. State Dep’t, *Country Reports on Terrorism 2012*, at 196 (May 2013), <https://www.state.gov/j/ct/rls/crt/2012/209985.htm>.

⁴⁷⁰ *Annual Report on Military Power of Iran 2* (Apr. 2012), <https://fas.org/man/eprint/dod-iran.pdf>.

⁴⁷¹ *Id.*

⁴⁷² U.S. Dep’t of Def., *Report on Progress Toward Security and Stability in Afghanistan* at 148 (Dec. 2012), https://dod.defense.gov/Portals/1/Documents/pubs/1230_Report_final.pdf.

⁴⁷³ *Id.*

tools of influence against the Government of the Islamic Republic of Afghanistan.”⁴⁷⁴ The Qods Force officers were identified as Sayyed Kamal Musavi, Alireza Hemmati, Akbar Seyed Alhosseini, and Mahmud Afkhami Rashidi.⁴⁷⁵ “Musavi assisted the IRGC-QF in conducting surveillance and planning terrorist attacks in Afghanistan in 2010 prior to his arrest.”⁴⁷⁶ He “operated in Kabul and was part of an attack cell targeting an Afghan official and was apprehended with associates, who were at the time carrying large quantities of explosives and detonators.”⁴⁷⁷ Hemmati was described as “an IRGC-QF chief for Afghanistan-focused operations,” who “provided key logistics support” for and “worked closely with” Musavi.⁴⁷⁸ Alhosseini was identified as “a key IRGC-QF officer who oversees the group’s activities in Afghanistan” and who once served as “chief” of the Qods Force’s office in Herat Province, Afghanistan.⁴⁷⁹ He provided “travel documents and logistics” for other Qods Force officers.⁴⁸⁰ Rashidi was “a high-ranking IRGC-QF official within the elite IRGC-QF operations unit working in Afghanistan” who was designated for his attempts to influence “Afghan politicians who are sympathetic to Iran to strengthen the Iranian power base in Kabul.”⁴⁸¹ Although not explicitly stated, in my opinion the four men are very likely members of the Qods Force’s Ansar Corps given their roles.

172. A 2014 RAND Corporation Report that relied heavily on interviews with senior Afghan security officials and other individuals with first-hand knowledge concluded that “Iran’s military aid to the Taliban has included light arms, rifled-propelled grenades (RPGs), and even military training for Taliban forces on Iranian soil.”⁴⁸² I further agree with the report’s conclusion that “the scope of Iran’s assistance to insurgent groups indicates that it is not due to rogue action.”⁴⁸³

173. Iran’s support for the Taliban could also be seen in May 2016, when the U.S. killed Mullah Mansour, the Taliban’s second emir, in an airstrike in Baluchistan, Pakistan, while he was traveling back from Tehran, Iran. Mansour “had been meeting Iranian security officials” and “possibly Iran’s supreme leader, Ayatollah Ali Khamenei,” in order to garner additional

⁴⁷⁴ Press Release, U.S. Treasury Dep’t, *Treasury Targets Networks Linked to Iran* (Feb. 6, 2014), <https://www.treasury.gov/press-center/press-releases/pages/jl2287.aspx>.

⁴⁷⁵ *Id.*

⁴⁷⁶ *Id.*

⁴⁷⁷ *Id.*

⁴⁷⁸ *Id.*

⁴⁷⁹ *Id.*

⁴⁸⁰ *Id.*

⁴⁸¹ *Id.*

⁴⁸² Alireza Nader et al., *Iran’s Influence in Afghanistan: Implications for the U.S. Drawdown* at 14 (2014), https://www.rand.org/content/dam/rand/pubs/research_reports/RR600/RR616/RAND_RR616.pdf.

⁴⁸³ *Id.* at 16.

Iranian support for the Taliban.⁴⁸⁴ Mansour made at least two other visits to Iran between 2013 and the time of his death, according to the passport that was found on his body at the time of his death.⁴⁸⁵

174. Later that year, in December 2016, Iran “invited [so called] moderate figures such as Taliban to attend the two-day International Islamic Unity Conference in Tehran.”⁴⁸⁶ According to Iranian cleric Mohsen Araki, “the invitation was sent to some Islamic and political figures in the Taliban movement who believe in the unity of Muslims.”⁴⁸⁷ Araki noted: “Iran has always held contacts with some parties in the Taliban movement, who believe in the Islamic unity.”⁴⁸⁸

175. After Mansour’s death, the U.S. government continued to highlight Iran’s continuing support for the Taliban. The U.S. State Department’s 2017 Country Report on terrorism noted: “Iran is responsible for intensifying multiple conflicts and undermining the legitimate governments of, and U.S. interests in, Afghanistan”⁴⁸⁹ The U.S. Department of Defense similarly confirmed in June 2017 that “Iran’s desire for influence in Afghanistan remains strong and is not expected to wane,” and it “provides some support to the Taliban and Haqqani Network.”⁴⁹⁰ In May 2018, U.S. Secretary of State Michael Pompeo publicly urged Iran to “[e]nd support for the Taliban and other ‘terrorists’ in Afghanistan and the region and cease harboring senior al-Qaeda leaders.”⁴⁹¹

176. In October 2018, the U.S. Treasury Department, in coordination with the multinational Terrorist Financing Targeting Center, designated nine “Taliban actors and their Iranian sponsors that seek to undermine the security of the Afghan Government.”⁴⁹² The designation noted: “Iran’s provision of military training, financing, and weapons to the Taliban

⁴⁸⁴ Carlotta Gall, *In Afghanistan, U.S. Exits, and Iran Comes In*, N.Y. Times (Aug. 5, 2017), <https://www.nytimes.com/2017/08/05/world/asia/iran-afghanistan-taliban.html>.

⁴⁸⁵ *Id.*

⁴⁸⁶ TOLONews, *Iran Host Taliban Leaders at a Conference in Tehran* (Dec. 15, 2016), <https://tolonews.com/afghanistan/iran-hosts-taliban-leaders-conference-tehran>.

⁴⁸⁷ *Id.*

⁴⁸⁸ *Id.*

⁴⁸⁹ U.S. State Dep’t, *Country Reports on Terrorism 2017*, at Foreword (Sept. 2018), <https://www.state.gov/reports/country-reports-on-terrorism-2017/>.

⁴⁹⁰ U.S. Dep’t of Def., *Enhancing Security and Stability in Afghanistan* at 21 (June 2017), https://dod.defense.gov/Portals/1/Documents/pubs/June_2017_1225_Report_to_Congress.pdf.

⁴⁹¹ *Mike Pompeo speech: What are the 12 demands given to Iran?*, Al Jazeera News (May 21, 2018), <https://www.aljazeera.com/news/2018/5/21/mike-pompeo-speech-what-are-the-12-demands-given-to-iran>.

⁴⁹² Press Release, U.S. Treasury Dep’t, *Treasury and the Terrorist Financing Targeting Center Partners Sanction Taliban Facilitators and their Iranian Supporters* (Oct. 23, 2018), <https://home.treasury.gov/news/featured-stories/treasury-and-the-terrorist-financing-targeting-center-partners-sanction>.

is yet another example of Tehran’s blatant regional meddling and support for terrorism.”⁴⁹³ Among those designated were Mohammad Ebrahim Owhadi, a Qods Force officer who coordinated weapons transfers, payments, and training for Taliban fighters in Birjand, Iran, with the Taliban’s deputy shadow governor of Herat Province, Samad.⁴⁹⁴ As of mid-2017, the IRGC-QF was “providing a basic military training program for Samad’s forces.”⁴⁹⁵ Esma’il Razavi was a Qods Force officer who “was in charge of the training center at the IRGC-QF base in Birjand, Iran, which as of 2014, provided training, intelligence, and weapons to Taliban forces in Farah, Ghor, Badhis, and Helmand Provinces, Afghanistan.”⁴⁹⁶ Abdul Rahim Manan was the Taliban’s Shadow Governor for Helmand Province who “oversaw the logistics of lethal aid transfers from the IRGC-QF to the Taliban” and was the Taliban’s key liaison with Qods Force.⁴⁹⁷ Finally, Sadr Ibrahim was the head of the Taliban’s Military Commission who worked with Qods Force to obtain “Iranian trainers” that “would help build Taliban tactical and combat capabilities.”⁴⁹⁸

177. By 2019, Iran was no longer even attempting to hide its ties with the Taliban. Ali Shamkhani, the Secretary of Iran’s Supreme National Security Council, publicly said that Iran’s support for the Taliban was in place to assist with “curbing the security problems in Afghanistan.”⁴⁹⁹

178. The Defense Intelligence Agency’s 2019 Iran Military Power Report confirms that Iran has long funneled direct support to the Taliban.⁵⁰⁰ The report concluded that “[s]ince at least 2007, Iran has provided calibrated support – including weapons, training, and funding – to the Taliban to counter U.S. and Western influence in Afghanistan.”⁵⁰¹

179. After the U.S. killed Qods Force commander Qassem Soleimani in an airstrike in Baghdad, Iraq, on January 3, 2020, U.S. Secretary of State Mike Pompeo took the opportunity to demand that Iran cease its support for the Taliban. Iran, in turn, appointed General Esmail

⁴⁹³ *Id.*

⁴⁹⁴ *Id.*

⁴⁹⁵ *Id.*

⁴⁹⁶ *Id.*

⁴⁹⁷ *Id.*

⁴⁹⁸ *Id.*

⁴⁹⁹ *Iran and the Taliban: A Tactical Alliance?*

⁵⁰⁰ Defense Intelligence Agency, *Iran Military Power: Ensuring Regime Survival and Securing Regional Dominance* at 34 (2019), https://www.dia.mil/Portals/27/Documents/News/Military%20Power%20Publications/Iran_Military_Power_LR.pdf.

⁵⁰¹ *Id.* at 63.

Ghaani to replace Soleimani and lead the Qods Force. General Ghaani had previously served as Qods Force's commander for Afghanistan⁵⁰² and Iran's deputy ambassador to Kabul.⁵⁰³

180. The editor of a Iranian news source affiliated with the IRGC recently explained that “[t]he expulsion of the United States from Afghanistan was the dream of [Qasem Soleimani, the head of the IRGC's external Qods Force, who was assassinated in a U.S. drone strike in 2020], and if the Taliban completes this important task our national security and interests are secured.”⁵⁰⁴

181. Senior Iranian officials have openly admitted Iran's historical support of the Taliban. For instance, Iran's then Foreign Minister Mohammad Javad Zarif declared that Iran supported the Taliban's “jihad” against U.S. and NATO forces during a bilateral meeting with senior Taliban representatives in Tehran in July 2021.⁵⁰⁵ Zarif has previously met with senior Taliban leadership in Tehran as well – an example of a previous meeting is depicted in the graphic below. “We are very proud that we remained alongside our Afghan brothers and sisters during the jihad of the Afghan people against the foreign invasion,” Zarif said.⁵⁰⁶

⁵⁰² See Shawn Snow, *Iran's support to the Taliban, which has included MANPADS and a bounty on US troops, could be a spoiler for peace in Afghanistan*, Military Times (Jan. 14, 2020), <https://www.militarytimes.com/flashpoints/2020/01/14/iran-support-to-the-taliban-which-has-included-manpads-and-a-bounty-on-us-troops-could-be-a-spoiler-for-peace-in-afghanistan/>.

⁵⁰³ TOLONews, *Ismail Qaani was appointed as the Qods forces commander after Soleimani was killed in US airstrike*, <https://tolonews.com/afghanistan/who-soleimani%E2%80%99s-successor-ismail-qaani>.

⁵⁰⁴ Golnaz Esfandiari, *Iran Defends Hosting Taliban Delegation Despite Decades-Old Attacks In Afghanistan*, Radio Free Europe/Radio Liberty (Feb. 4, 2021), <https://www.rferl.org/a/iran-defends-hosting-taliban-delegation-despite-decades-old-attacks-in-afghanistan/31085898.html>.

⁵⁰⁵ *U.S. Calls on Iran, Region to Support Afghan Peace*, TOLONews (July 8, 2021), <https://tolonews.com/afghanistan-173374>.

⁵⁰⁶ *Id.*



Figure 7: Iran’s then Foreign Minister Javad Zarif (right) meeting with senior Taliban leader Mullah Abdul Ghani Bardar (center) in Tehran on January 31, 2021.⁵⁰⁷

B. Iran Provided the Taliban with Weapons and Explosives

182. As noted above, for the last two decades, Iran has been providing the Taliban with explosives and weapons as part of an effort to kill U.S. and Coalition personnel, and drive Western forces from Afghanistan.

183. I have reviewed numerous public U.S. government and press reports, declassified government documents, as well as leaked U.S. State Department cables and military assessments that were released by WikiLeaks discussing the U.S. and its allies intercepting Iranian explosives and weapons shipments. These weapons include rockets, anti-tank mines and missiles, IEDs, EFPs, rocket propelled grenades (RPGs), components to make suicide vests and suicide car bombs, and other war material that were destined for the Taliban. The U.S. military and intelligence services have been able to trace the origins of these weapons and explosives back to Iran.

184. In fact, a declassified military intelligence report stated that the “IRGC-QF has been active in offering direct support by providing a wide range of weapons to the Taliban which are reported to include:

⁵⁰⁷ Shelly Kittleson, *Why Iran Will Welcome the Taliban Takeover in Afghanistan*, Foreign Policy (Aug. 18, 2021), <https://foreignpolicy.com/2021/08/18/why-iran-will-welcome-the-taliban-takeover-in-afghanistan/>.

- AK-47 rifles
- IEDs
- Light Dependent Resistor (LDR) Anti-tamper Device
- AT/AP Mines
- Mortars
- 82-mm Recoilless Rifles
- RPG Launcher/Grenades
- PKM Machine Guns/Magazines/Ammo.”⁵⁰⁸

185. The State Department’s Country Reports on Terrorism 2012 corroborates that military intelligence reporting, stating that since 2006, Iran has arranged arms shipments to Taliban members, including “small arms and associated ammunition, rocket propelled grenades, mortar rounds, 107 mm rockets, and plastic explosives.”⁵⁰⁹ Notably, this report also explains that Iran had shipped “a large number of weapons to Kandahar, Afghanistan, aiming to increase its influence in this key province.”⁵¹⁰

186. In my opinion, weapons such as these do not leave Iranian stockpiles without the approval of senior Iranian officials. Similarly, the volume of weapons documented, especially given the generally clandestine nature of this information, is inconsistent with rogue IRGC members providing occasional weapons in exchange for payment or other bribes. Based on the information I have reviewed, I conclude that the IRGC-Qods force is systematically providing the Taliban-led Syndicate with weapons and explosives necessary to enable and sustain their terrorist attacks on U.S. and Coalition forces. The Iranian regime sent these weapons and explosives to the Taliban deliberately to aid in the group’s efforts to kill and maim U.S. soldiers in Afghanistan in hopes of driving the U.S. from Afghanistan and limiting its influence in the Middle East.

August 2007: As spelled out in a declassified military document, General Petraeus briefed Secretary Gates about “Iranian arms transfers to Afghanistan and Iraq” and expressed support for bringing public attention and pressure to bear on the topic.⁵¹¹

October 25, 2007: The U.S. State Department’s designation of the IRGC-Qods Force noted that it is “the Iranian regime’s primary instrument for providing lethal support to the Taliban.”⁵¹² The

⁵⁰⁸ National Ground Intelligence Center Counter Insurgency Targeting Program, *IRGC – QF Influence and Relations with the Taliban in Southwestern and Western Afghanistan* at pdf pp. 1-2 (Apr. 24, 2011) (Ex. I).

⁵⁰⁹ U.S. State Dep’t, *Country Reports on Terrorism 2012*, at 196 (May 2013), <https://www.state.gov/j/ct/rls/crt/2012/209985.htm>.

⁵¹⁰ *Id.*

⁵¹¹ GEN Petraeus, *SECDEF WEEKLY UPDATE 05-11 AUGUST 2007*, at 4-5 (Ex. K).

⁵¹² Press Release, U.S. Treasury Dep’t, *Fact Sheet: Designation of Iranian Entities and Individuals for Proliferation Activities and Support for Terrorism* (Oct. 25, 2007), <https://www.treasury.gov/press-center/press-releases/pages/hp644.aspx>.

designation noted that the Qods Force “provides weapons and financial support to the Taliban to support anti-U.S. and anti-Coalition activity in Afghanistan. Since at least 2006, Iran has arranged frequent shipments of small arms and associated ammunition, rocket propelled grenades, mortar rounds, 107mm rockets, plastic explosives, and probably man-portable defense systems to the Taliban.”⁵¹³

September 2007: Admiral (Ret.) William J. Fallon, then head of U.S. Central Command, accused Iran of providing “powerful roadside bombs” to insurgents in Afghanistan.⁵¹⁴ In particular, Iran’s Revolutionary Guard was supplying parts similar to the sophisticated armor-piercing bombs used in Iraq. Admiral Fallon specifically said that “[t]he Iranians are clearly supplying some amount of lethal aid . . . [t]here is no doubt . . . that agents from Iran are involved in aiding the insurgency.”⁵¹⁵

January 2008: JIEDDO noted that Afghan police in Farah Province seized “130 mines, of which the Afghan Police claimed 60 were Iranian-made.”⁵¹⁶

February 22, 2008: TIME Magazine reported: “U.S. and NATO troops have intercepted shipments of Iranian-made arms in Afghanistan, including mortars, plastic explosives and explosively formed penetrators”⁵¹⁷ William Wood, then the U.S. ambassador to Afghanistan, said, “There is no question that elements of insurgency have received weapons from Iran.”⁵¹⁸

March 2009: Afghan security forces discovered “a cache of Iranian-made explosives and ammunition around the Bakhshabad Dam” in Farah Province.⁵¹⁹ “Our reports indicate that the Iranian government is trying to prevent the construction of the Bakhshabad Dam. They will do whatever is necessary,” the deputy governor of Farah Province said.⁵²⁰

May 2009: Coalition forces found 44 bricks of Iranian-manufactured explosives and dozens of Iranian mortars after clearing the Taliban from the town of Marjah in Helmand Province.⁵²¹

⁵¹³ *Id.*

⁵¹⁴ Associated Press, *U.S. officer says Iran is supplying arms to Taliban*, L.A. Times (Sept. 22, 2007), <https://www.latimes.com/archives/la-xpm-2007-sep-22-fg-afghan22-story.html>.

⁵¹⁵ *Id.*

⁵¹⁶ *JIEDDO Report* at 10.

⁵¹⁷ Brian Bennett, *Iran Raises the Heat in Afghanistan*, Time (Feb. 22, 2008), <http://content.time.com/time/world/article/0,8599,1716579,00.html>.

⁵¹⁸ *Id.*

⁵¹⁹ IWPR, *Tehran Accused of Complicity in Growing Weapons Trade* (Apr. 30, 2009), <https://iwpr.net/global-voices/tehran-accused-complicity-growing-weapons-trade>.

⁵²⁰ *Id.*

⁵²¹ Ben Farmer, *Iranian weapons getting through to Taliban*, The Telegraph (June 8, 2009), <https://www.telegraph.co.uk/news/worldnews/asia/afghanistan/5477283/Iranian-weapons-getting-through-to-Taliban.html>.

May 2010: A declassified military intelligence report stated that in mid-2008, “Iranian-influenced Taliban Commanders” were occupying a part of the Saji Mountain, which runs along the border of Farah and Nimruz Provinces in Afghanistan.⁵²² These Taliban commanders were located with “100 Taliban fighters” and “an unknown amount of Iranians.”⁵²³ These Taliban fighters received supplies “from [the] IRGC at the Iran/Afghan Border” and then would transport the supplies to Saji Mountain.⁵²⁴

April 2010: A report by the U.S. Department of Defense noted that Iran was “covertly supporting various insurgent groups” and “lethal support is ongoing.”⁵²⁵ The U.S. Department of Defense report also noted that “[a]rms caches have been recently uncovered with large amounts of Iranian manufactured weapons, to include 107mm rockets, which we assess IRGC-QF delivered to Afghan militants.”⁵²⁶

August 2010: The U.S. State Department’s Country Report on Terrorism 2009 noted: “Since at least 2006, Iran has arranged arms shipments to select Taliban members, including small arms and associated ammunition, rocket propelled grenades, mortar rounds, 107mm rockets, and plastic explosives.”⁵²⁷

February 2011: British forces seized over four dozen 122 millimeter rockets in Nimruz Province, which borders Iran. The rockets allowed the Taliban to attack Coalition targets at nearly twice the distance than rockets in the Taliban’s existing arsenal. “[D]etailed technical analysis, together with the circumstances of the seizure, leave us in no doubt that the weaponry recovered came from Iran,”⁵²⁸ British Foreign Secretary William Hague said at the time. The “rockets’ markings, and the location of their discovery, give them [U.S. officials] a ‘high degree’ of confidence that they came from the Revolutionary Guard’s overseas unit, the Qods Force,” the Wall Street Journal reported.⁵²⁹ General Petraeus confirmed that Iran’s Qods Force had supplied

⁵²² Counter Insurgency Targeting Program Afghanistan – *Saji Mountain* at pdf p. 53 (May 19, 2010) (Ex. L).

⁵²³ *Id.*

⁵²⁴ *Id.*

⁵²⁵ U.S. Dep’t of Def., *Unclassified Report on Military Power of Iran* (Apr. 2010), https://fas.org/man/eprint/dod_iran_2010.pdf.

⁵²⁶ *Id.*

⁵²⁷ U.S. State Dep’t, *Country Reports on Terrorism 2009*, at 192 (Aug. 2010), <https://2009-2017.state.gov/documents/organization/141114.pdf>.

⁵²⁸ Julian Borger & Richard Norton-Taylor, *British Special Forces Seize Iranian Rockets In Afghanistan*, *The Guardian* (Mar. 9, 2011), <https://www.theguardian.com/world/2011/mar/09/iranian-rockets-afghanistan-taliban-nimruz>.

⁵²⁹ Jay Solomon, *Iran Funnels New Weapons to Iraq and Afghanistan*, *Wall St. J.* (July 2, 2011), <https://www.wsj.com/articles/SB10001424052702303763404576420080640167182>.

the 122 millimeter rockets to a “known Taliban facilitator.”⁵³⁰ “Forensic teams examined the rockets and confirmed an Iranian point of origin,” according to a 2011 U.S. Department of Defense report.⁵³¹

March 2011: Declassified military intelligence reporting states that in late September 2009, Uruzgan Province insurgents were “awaiting the transfer of funds and details regarding a weapons cache” which was “believed to contain a possible rocket launcher, one heavy machine gun and up to 300 shells with magazines” from an “Iran-based associate.”⁵³² Separately, this same military intelligence reporting noted that around November 2009, “an unidentified number of Taliban” traveled to Zahedan, Iran, where they received “Iranian manufactured AK variant assault rifles, IED components, remote controls, materials for manufacturing suicide vests, and heavy weapons such as PKM heavy machine guns.”⁵³³ By early April 2010, these Taliban members returned to Afghanistan from Iran, “and the material support was distributed among Taliban fighters in southern Afghanistan.”⁵³⁴

Additionally, this military intelligence reporting stated that the “Taliban requested and received sniper rifles from Iran in late April 2010. As of 30 April 2010 these sniper rifles were sent to Helmand province, Garmsir district, AF and Kandahar province, AF.”⁵³⁵ The reporting indicated that these particular Iranian-supplied sniper rifles were “described as ‘JC,’” which was “an automatic rifle with a 20 round box magazine fed from the bottom forward of the trigger.”⁵³⁶ This JC sniper rifle also came “equipped with an unidentified telescope,”⁵³⁷ which I assess increased both the effectiveness and lethality of Taliban attacks against Coalition forces. This military report observed that these Iranian sniper rifles would be “shipped to Kandahar, Helmand, Nimruz, Farah, and Uruzgan provinces, AF.”⁵³⁸

⁵³⁰ *The Situation in Afghanistan: Hr’g Before the S. Comm. on Armed Services*, 112th Cong. 40 (Mar. 15, 2011) (statement of General David Petraeus), <https://www.govinfo.gov/content/pkg/CHRG-112shrg72295/pdf/CHRG-112shrg72295.pdf>.

⁵³¹ U.S. Dep’t of Def., *Report on Progress Toward Security and Stability in Afghanistan* at 107 (Apr. 2011), http://web.archive.org/web/20210519102512/https://archive.defense.gov/news/1230_1231Report.pdf.

⁵³² Counter Insurgency Targeting Program – Afghanistan, *Iranian Influence in Uruzgan* at pdf p. 6 (Mar. 8, 2011) (Ex. H).

⁵³³ *Id.*

⁵³⁴ *Id.*

⁵³⁵ *Id.* at pdf p. 7.

⁵³⁶ *Id.*

⁵³⁷ *Id.*

⁵³⁸ *Id.*

In mid-February 2011, “two Iranian intelligence officers traveled to . . . Uruzgan province, Afghanistan” where they met with a Taliban leader “to deliver two suicide bombers and an unidentified number of suicide vests.”⁵³⁹

April 2011: Additional declassified military intelligence reporting stated that in late November 2009, “an IRGC officer and engineer provided 90 anti-tank mines as well as funding to Farah based Taliban members.”⁵⁴⁰ Iranian officials were also providing “Helmand Taliban senior leaders 1,400 modern anti-vehicle mines and rockets and approximately 650 AK-47 assault rifles.”⁵⁴¹

May 2011: Declassified military intelligence reporting characterized the “Iranian Revolutionary Guard Corps (IRGC)” as having “play[ed] a significant role in the facilitation of lethal and non-lethal aid to the Taliban (TB) in Western Afghanistan.”⁵⁴² This aid included, but was “not limited to, money, small arms, Improvised Explosive Devices (IEDs), and munitions.”⁵⁴³ The military’s network diagram, shown below in Figure 8, displays “Direct IRGC Support” of “Munitions, Funds, IEDs” as well as the operation of “Iranian IRGC Training Camps” for Farah Province Taliban commanders.⁵⁴⁴ These Iranian-supplied weapons were then used “in attacks against ISAF and ANSF.”⁵⁴⁵

⁵³⁹ *Id.* at pdf p. 8.

⁵⁴⁰ National Ground Intelligence Center Counter Insurgency Targeting Program, *IRGC – QF Influence and Relations with the Taliban in Southwestern and Western Afghanistan* at pdf p. 3 (Apr. 24, 2011) (Ex. I).

⁵⁴¹ *Id.*

⁵⁴² National Ground Intelligence Center Counter Insurgency Targeting Program, *Map IRGC Smuggling Networks Farah* at pdf p. 3 (May 2, 2011) (Ex. M).

⁵⁴³ *Id.*

⁵⁴⁴ *Id.* at pdf p. 6.

⁵⁴⁵ *Id.*

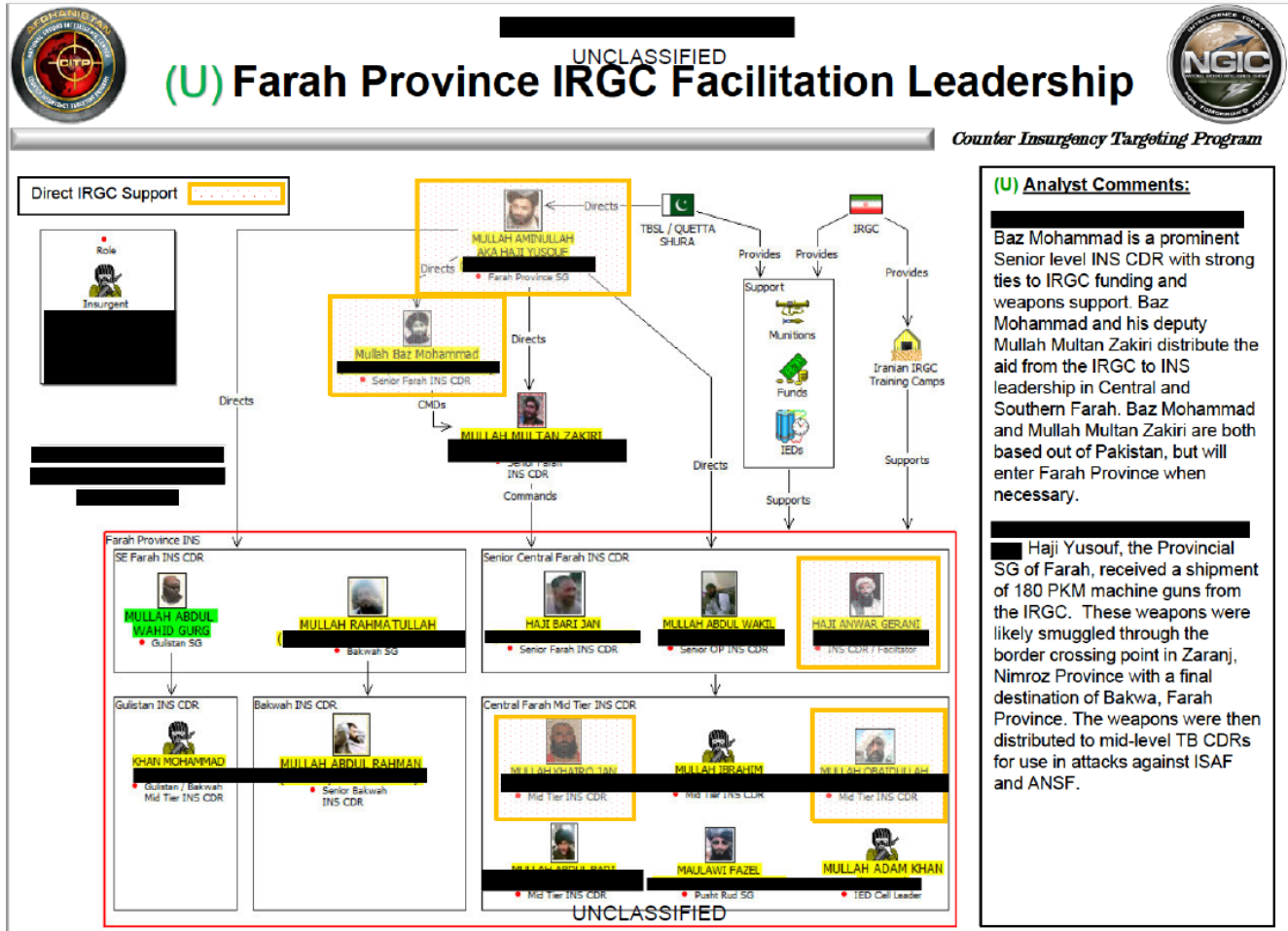


Figure 8: IRGC Lethal Aid Support to the Taliban in Farah Province.⁵⁴⁶

May 2012: Declassified military intelligence reporting stated that the IRGC provided “lethal aid” to Nimruz Province Taliban Commanders Mullah Shir Muhammad and Mullah Fazil Ahmad.⁵⁴⁷ “Iranian operatives Farsi Najad and Aqai Sistani have provided Mullah Shir Muhammad and Mullah Fazil Ahmad with approximately 200 unidentified types of anti-tank mines that were [redacted] manufactured in Iran.”⁵⁴⁸

June 2013: The U.S. State Department’s Country Reports on Terrorism 2012 noted: “[T]he IRGC-QF trained Taliban elements on small unit tactics, small arms, explosives, and indirect fire

⁵⁴⁶ *Id.*

⁵⁴⁷ U.S. Dep’t of Def., *Map Facilitation Networks Farah, Herat, and Badghis* at pdf p. 24 (May 8, 2012) (Ex. N).

⁵⁴⁸ *Id.*

weapons, such as mortars, artillery, and rockets. . . . Iran has shipped a large number of weapons to Kandahar, Afghanistan, aiming to increase its influence in this key province.”⁵⁴⁹

August 2014: Declassified military intelligence reporting observed that “Iran is involved in supporting insurgent activities in Afghanistan by providing lethal aid, financial support, and a permissive border.”⁵⁵⁰ “TB receive weapons, ammunition, and supplies in Zabol, Iran. The IRGC then assist TB into Afghanistan, through the Khormakah border checkpoint.”⁵⁵¹ For example, as depicted in the network chart below (from declassified military intelligence reporting), the IRGC worked directly with Taliban Commander Mullah Naim Barich to send lethal aid into Helmand and Nimruz Provinces.⁵⁵² More specifically, the “IRGC [] facilitate[d] specialized training, equipment, and weapons from Iran into Helmand and Nimroz Provinces” by working with Mullah Naim Barich, one of the top Taliban commanders in Helmand and Nimruz Provinces.⁵⁵³

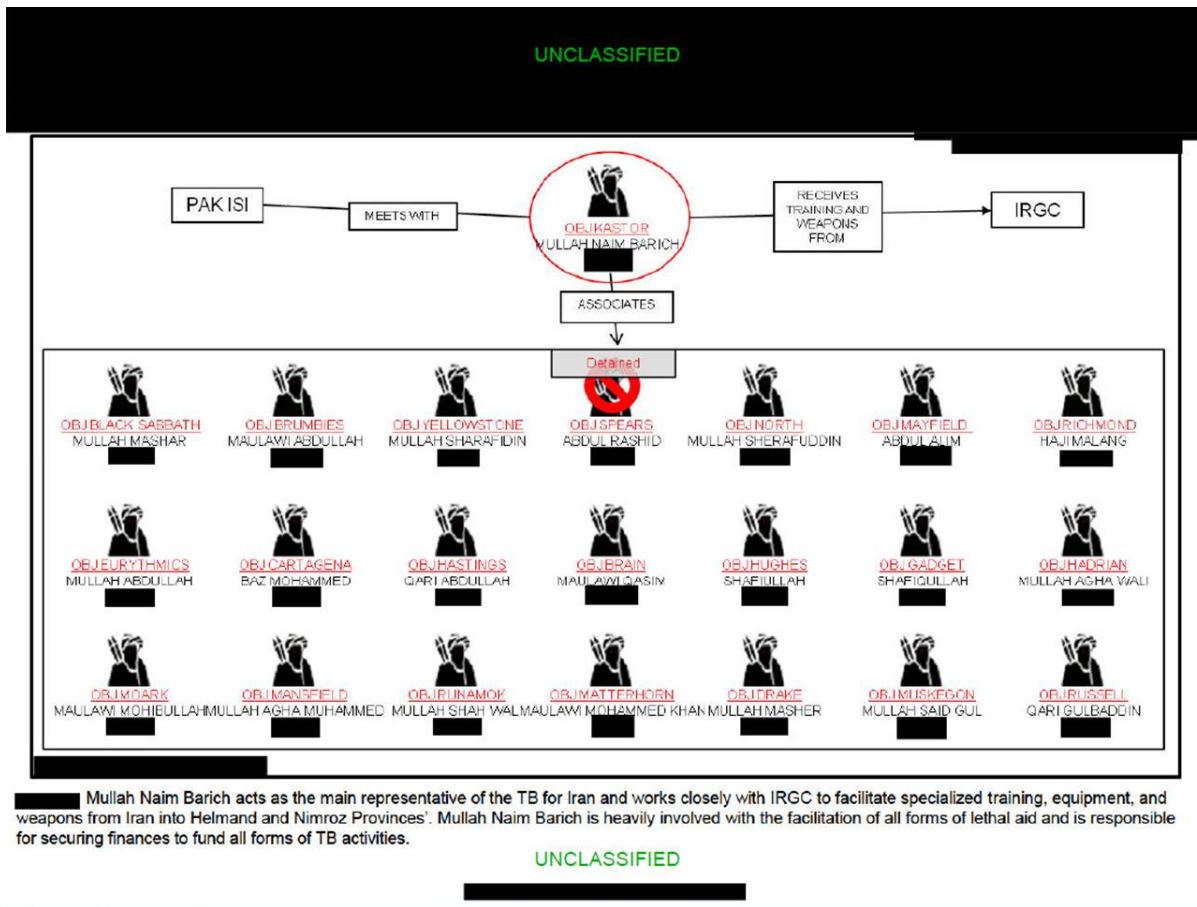
⁵⁴⁹ U.S. State Dep’t, *Country Reports on Terrorism 2012*, at 196 (May 2013), <https://www.state.gov/j/ct/rls/crt/2012/209985.htm>.

⁵⁵⁰ National Ground Intelligence Center Counter Insurgency Targeting Program, *Miscellaneous Analytical Product: Regional Command-Southwest/West Lethal Aid Facilitation* at pdf p. 5 (Aug. 1, 2014) (Ex. O).

⁵⁵¹ *Id.*

⁵⁵² *Id.* at pdf p. 19.

⁵⁵³ *Id.* at pdf pp. 15, 19.



██████ Mullah Naim Barich acts as the main representative of the TB for Iran and works closely with IRGC to facilitate specialized training, equipment, and weapons from Iran into Helmand and Nimroz Provinces'. Mullah Naim Barich is heavily involved with the facilitation of all forms of lethal aid and is responsible for securing finances to fund all forms of TB activities.

Figure 9: IRGC Lethal Aid Support to the Taliban in Helmand and Nimruz Provinces.⁵⁵⁴

June 11, 2015: The Wall Street Journal reported that Iran smuggles “82mm mortars, light machine guns, AK-47 rifles, rocket-propelled grenades and materials for making roadside bombs” at the tri-border region between Iran, Pakistan, and Afghanistan.⁵⁵⁵ “Iran supplies us with whatever we need,” a Taliban commander said.⁵⁵⁶

187. The reduced reporting on Iran supplying the Taliban with weapons beginning in 2012 by no means indicates that Iran ceased – or even reduced – its support. The lack of reporting can be attributed to many factors, including the fact that WikiLeaks only published U.S. cables for an earlier time period; the U.S. government’s desire to downplay Iran’s role in aiding terror groups while it sought to sign a nuclear deal with Iran; an increase in focus on the Syrian Civil War from 2011 onward, and the rise of the Islamic State in Iraq and Syria beginning in 2013. In my opinion, Iran has continued to supply the Taliban with weapons to this day.

⁵⁵⁴ *Id.* at pdf p. 19.

⁵⁵⁵ Margherita Stancati, *Iran Backs Taliban With Cash And Arms*, Wall St. J. (June 11, 2015), <https://www.wsj.com/articles/iran-backs-taliban-with-cash-and-arms-1434065528>.

⁵⁵⁶ *Id.*

188. Based on the sources I have reviewed, I conclude that Iran has provided the Taliban with countless numbers of conventional weapons – mortars, small arms, and RPGs. These weapons have the potential to increase the lethality of Taliban attacks. RPGs provide the Taliban with the ability to attack U.S. forces at longer ranges, and the variety of warheads available for the RPGs allows the Taliban to attack different targets. The Taliban has used RPGs to shoot down American helicopters, including the deadly attack on August 6, 2011 that killed 30 U.S. soldiers in Wardak Province, Afghanistan (eleven of whom have family members that are clients in this case).

189. I further conclude that Iran provides the Taliban with many of the materials necessary to produce IEDs. IEDs, while seemingly low technology bombs, are easy to make and have been used en masse to successfully target military convoys.

190. In addition to standard weapons, Iran has supplied the Taliban with specialized weapons that can increase casualties. For example, British officials said that Iran provided deadly EFPs to the Taliban in order to maximize casualties against Coalition forces.⁵⁵⁷ Other reports indicate the same: Iran was “increasingly [] supplying surface-to-air missiles (SAMs), mortars, rockets, and EFPs to insurgent groups” in Afghanistan.⁵⁵⁸ EFPs are specialized IEDs. The warhead consists of a concave copper, iron or tantalum plate, which, when the explosive is detonated behind it, forms a jet that is capable of penetrating armored vehicles. Even mine resistant vehicles are susceptible to an EFP warhead.

191. Hezbollah, Iran’s premier proxy terror organization, began using EFPs against the Israeli Defense Forces in the 1990s and 2000s.⁵⁵⁹ Iranian-backed Shia terror groups in Iraq used EFPs against U.S. and Iraq forces between 2005 and 2011.⁵⁶⁰ Iran supplied Hezbollah and Iraqi terror groups with EFPs and also imparted knowledge on how to manufacture the bomb.⁵⁶¹

192. Iran has also supplied the Taliban with sophisticated EFPs to attack Coalition forces. Coalition forces began intercepting shipments of Iranian EFPs in 2007. According to an

⁵⁵⁷ Mark Townsend, *Special forces find proof of Iran supplying Taliban with equipment to fight British*, *The Guardian* (June 21, 2008), <https://www.theguardian.com/uk/2008/jun/22/military.afghanistan?gusrc=rss&feed=uknews>.

⁵⁵⁸ See Alireza Nader & Joya Laha, *Iran’s Balancing Act in Afghanistan* at 12 (RAND Corp. 2011) (“*Iran’s Balancing Act*”), https://www.rand.org/pubs/occasional_papers/OP322.html.

⁵⁵⁹ Lieutenant Colonel Scott C. Farquhar ed., *Back to Basics A Study of the Second Lebanon War and Operation CAST LEAD* at 61, 65, Combat Studies Institute Press (May 2009), <https://www.armyupress.army.mil/Portals/7/Primer-on-Urban-Operation/Documents/Back-to-Basics.pdf>.

⁵⁶⁰ Alex Horton, *Soleimani’s legacy: The gruesome, advanced IEDs that haunted U.S. troops in Iraq*, *Wash. Post* (Jan. 3, 2020), <https://www.washingtonpost.com/national-security/2020/01/03/soleimanis-legacy-gruesome-high-tech-ieds-that-haunted-us-troops-iraq/>.

⁵⁶¹ *Id.*

April 2007 government report, two explosively formed penetrators were found in Herat.⁵⁶² ISAF also believed an EFP was detonated in Kabul.⁵⁶³ The report assessed that use of EFPs in Afghanistan would significantly increase the threat to ISAF.⁵⁶⁴

193. Four EFPs were discovered during the summer of 2007 in Herat Province, where many Iranian arms shipments were intercepted.⁵⁶⁵ According to a June 2007 declassified Iranian Activity Executive Summary from the Multi-National Corps – Iraq, “EFPs and other lethal aid associated with Iran has been found in caches associated with anti-CF groups in that theater.”⁵⁶⁶ In light of Iran’s similarly increasing support for terrorist groups in Iraq, the report considered “the possibility of Iran pressing its advantage across the region” to ensure that “the imminent withdrawal [of Western forces] comes to fruition.”⁵⁶⁷ Indeed, a separate declassified report by the Multi-National Corps – Iraq analyzing the explosives found in a cache of EFPs in Iraq was “[c]onsistent with samples found crossing Iran into Afghanistan.”⁵⁶⁸

194. In September 2007, British forces began tracking an arms convoy inside Iran before intercepting it in Farah Province, Afghanistan.⁵⁶⁹ The weapons shipment included EFPs, and the report concluded that it showed Iranian support of the insurgents in Afghanistan.⁵⁷⁰ That same month, a separate UK report described the seizure of an arms shipment observed crossing from Iran to Afghanistan that contained EFPs.⁵⁷¹ According to Eldon, “analysis of the munitions – including observation of the shipment crossing the Iranian-Afghan border – showed a clear link to Iran and weapons the Iranian Revolutionary Guard Corps Qods Force has sent to insurgents in Iraq.”⁵⁷²

195. In late 2007, Australian forces based in Uruzgan Province reported the use of EFPs against Coalition forces.⁵⁷³ JIEDDO said that Iran was attempting to “inflict psychological

⁵⁶² WikiLeaks, *North Atlantic Council Readout* (2007).

⁵⁶³ *Id.*

⁵⁶⁴ *Id.*

⁵⁶⁵ Matt Dupee, *Coalition and Taliban vie for control of southwestern Afghanistan in Farah Province*, Long War J. (June 2, 2008), https://www.longwarjournal.org/archives/2008/06/coalition_and_taliba.php.

⁵⁶⁶ MNCI, *Iranian Activity Executive Summary* at 3 (June 8, 2007) (Ex. P).

⁵⁶⁷ *Id.* at 3-4.

⁵⁶⁸ C-IED Management Board Presentation Powerpoint at 11 (Nov. 7, 2007) (Ex. Q).

⁵⁶⁹ WikiLeaks, *Iranian Arms Flows to Afghanistan: How the UK Plans to Use Its Newest Evidence* (2007).

⁵⁷⁰ *Id.*

⁵⁷¹ WikiLeaks, *North Atlantic Council Readout* (2007).

⁵⁷² *Id.*

⁵⁷³ Matt Dupee, *Coalition and Taliban vie for control of southwestern Afghanistan in Farah Province*, Long War J. (June 2, 2008), https://www.longwarjournal.org/archives/2008/06/coalition_and_taliba.php.

damage” on American troops by supplying EFPs “to Afghan insurgents for use against U.S. Forces.”⁵⁷⁴ By June 2008, the United Kingdom had “[d]ocumented proof that Iran is supplying the Taliban with devastating roadside bomb-making equipment,” including EFPs.⁵⁷⁵

196. Taliban commanders preferred to use EFPs over standard IEDs due to their increased efficacy on the battlefield. A Taliban commander noted that the EFPs are referred to as “Iranian Dragons” and said, “If you lay an ordinary mine, it will only cause minor damage to Humvees or one of their big tanks. But if you lay a[n] [Iranian] Dragon, it will destroy it completely.”⁵⁷⁶

197. Second, Iran has outfitted the Taliban with surface-to-air missiles. In late 2006, an ISAF intelligence summary noted that Iran purchased “seven (7) anti-aircraft missiles from Algeria,” which were then “imported to IRAN and clandestinely transported from Mashhad, IRN (CNA) across the border into Afghanistan.”⁵⁷⁷ In May 2007, the Telegraph reported that “British troops in Afghanistan are being targeted by surface-to-air missiles supplied by Iran,” based on a statement by a British Army official.⁵⁷⁸ In July 2007, a SA7 Strella missile, thought to have been smuggled into Afghanistan from Iran, was fired at and missed an American C-130 transport plane in Nimruz Province.⁵⁷⁹ That same month, Afghan police reported that Iranian intelligence agents gave three anti-aircraft launchers with associated ammunition to the Taliban.⁵⁸⁰ In March 2008, the Taliban attacked Afghan forces with anti-tank rockets. An unexploded rocket was analyzed and determined to have been an Iranian RPG-7.⁵⁸¹ Iran manufactures the RPG-7, which is an anti-tank weapon. In October 2010, a report from the Theater Intelligence Group

⁵⁷⁴ *JIEDDO Report* at 3.

⁵⁷⁵ Mark Townsend, *Special forces find proof of Iran supplying Taliban with equipment to fight British*, *The Guardian* (June 21, 2008), <https://www.theguardian.com/uk/2008/jun/22/military.afghanistan>.

⁵⁷⁶ Steven O’Hern, *Iran’s Revolutionary Guard: The Threat That Grows While America Sleeps* at 112 (Potomac Books, 1st ed. 2012) (internal quotations and citation omitted); Kate Clark, *Taliban claim weapons supplied by Iran*, *The Telegraph* (Sept. 14, 2008), <https://www.telegraph.co.uk/news/worldnews/asia/afghanistan/2958093/Taliban-claim-weapons-supplied-by-Iran.html>.

⁵⁷⁷ *Afghanistan War Logs: Anti-aircraft Missiles Clandestinely Transported From Iran Into Afghanistan – US Report*, *The Guardian* (July 25, 2010), <https://www.theguardian.com/world/afghanistan/warlogs/777933E9-2219-0B3F-9FA50356B1C31410>.

⁵⁷⁸ Thomas Harding, *Taliban ‘use Iranian missiles on UK troops’*, *The Telegraph* (May 22, 2007), <https://www.telegraph.co.uk/news/worldnews/1552311/Taliban-use-Iranian-missiles-on-UK-troops.html>.

⁵⁷⁹ Tom Coghlan, *Taliban in first heat-seeking missile attack*, *The Telegraph* (July 28, 2007), <https://www.telegraph.co.uk/news/majornews/1558756/Taliban-in-first-heat-seeking-missile-attack.html>.

⁵⁸⁰ WikiLeaks WarDiaries, *272359Z IROA NPCC Daily Report* (2007).

⁵⁸¹ WikiLeaks WarDiaries, *fsn* (2008).

claimed that Iran “was funneling small arms and SA-7 shoulder fired air-defense systems to the Taliban through a former Afghan security official.”⁵⁸²

198. While there have not been reports of Iran supplying the Taliban with surface-to-air missiles since 2010, this may be attributed to the fact that the WikiLeaks window of reporting has closed. Most of the reports of Iranian-supplied surface-to-air weapons reaching the Taliban originated with the WikiLeaks cables.

199. Iran has provided sophisticated weapons systems to the Taliban as recently as 2020. In July 2020, U.S. intelligence officials told *The New York Times* that the Taliban fired wire-guided anti-tank missiles at both an American and an Afghan helicopter. In the first attack, in January 2020, the Taliban hit an Afghan Army helicopter in Helmand Province. In July 2020, another anti-tank missile struck a U.S. Army Blackhawk helicopter in Helmand Province, wounding two service members. U.S. officials said they believed Iran supplied the Taliban with these weapons.⁵⁸³

200. Iran’s support for the Taliban has also enhanced the Taliban’s ability to commit suicide attacks, an effective technique initially introduced by Al-Qaeda. For example, a 2007 threat report explained that the Iranian Government would be providing materials for 25 suicide bombs for attacks in Herat Province.⁵⁸⁴ And a 2007 U.S. military intelligence summary reported on a raid on a suicide cell ordered by Taliban/Al-Qaeda leaders to attack Coalition forces in Helmand that recovered two suicide vests with what appeared to be Iranian explosives.⁵⁸⁵

201. In addition to all of these open source articles and the de-classified government reporting which I have closely reviewed, concerning Iran’s provision of weapons to the Taliban, there are leaked WikiLeaks’ documents which also discuss this subject. Because of sensitivity reasons, I do not quote directly from these WikiLeaks reports—instead, I have included Figure 10 below, which synthesizes the number of WikiLeaks reports (between April 2007 – January 2010) that discuss different categories of weapons Iran provided to the Taliban. For example, between this time period, there were 12 unique WikiLeaks reports, which I could locate, that discussed Iran’s provision of either anti-aircraft or other handheld weapons to the Taliban. These WikiLeaks reports only serve to corroborate the information found in the other sources I have considered.

⁵⁸² Shawn Snow, *Iran’s support to the Taliban, which has included MANPADS and a bounty on US troops, could be a spoiler for peace in Afghanistan*, Military Times (Jan. 14, 2020), <https://www.militarytimes.com/flashpoints/2020/01/14/iran-support-to-the-taliban-which-has-included-manpads-and-a-bounty-on-us-troops-could-be-a-spoiler-for-peace-in-afghanistan/>.

⁵⁸³ Thomas Gibbons-Neff & Mujib Mashal, *A Rarely Seen Weapon Destroys a Helicopter in Afghanistan*, N.Y. Times (July 30, 2020), <https://www.nytimes.com/2020/07/30/world/asia/afghanistan-taliban-helicopter-missile.html>.

⁵⁸⁴ WikiLeaks, (*Threat Report*) *IED Threat RPT Hirat* (2007).

⁵⁸⁵ WikiLeaks, (*Explosive Hazard*) *IED Found/Cleared RPT (PBIED)* (2007).

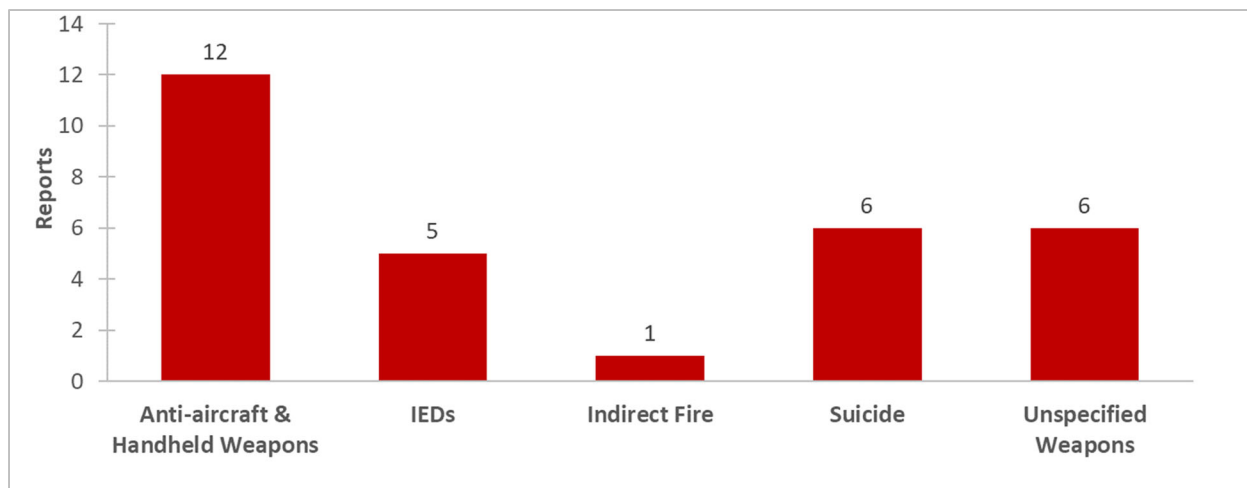


Figure 10: References to Weapons Provided by Iran to the Taliban-led Syndicate as Disclosed in WikiLeaks Reports (Apr. 2007 – Jan. 2010).

C. Iran Provided the Taliban with Training, Expert Advice, Safe Houses, Lodging, Personnel, and Transportation

202. Iran has given the Taliban and its allies safe haven on Iranian soil and has provided safe houses, training, instruction on the manufacturing and deployment of IEDs and EFPs, assistance with planning military operations, and transportation to and from Afghanistan. Additionally, Iranian intelligence officers have entered Afghanistan to provide training to the Taliban. As noted above, the IRGC-QF’s Ansar Corps, or Fourth Corps, directed the regime’s direct support for the Taliban. This support for the Taliban and its allies has significantly aided the Syndicate in killing and maiming U.S. and allied soldiers. Evidence of this support is seen in official government reports, terror designations, intelligence reporting, and press reports.

203. The Taliban Mashhad Shura is also located in Mashhad, Iran.⁵⁸⁶ The Mashhad Shura “initially opened as a liaison office between the Taliban and the IRCG in 2007.”⁵⁸⁷ The Mashhad Shura is one of several regional commands that reports directly to the Taliban’s Quetta Shura.⁵⁸⁸ Taliban emir Mullah Habiattullah Akhunzada’s front merged into the Mashhad Shura.⁵⁸⁹

⁵⁸⁶ Dr. Antonion Giustozzi, *Afghanistan: Taliban’s organization and structure* at 6, LandInfo (Aug. 23, 2017), https://www.landinfo.no/asset/3589/1/3589_1.pdf.

⁵⁸⁷ Mohammed Harun Arsalai & Wil Patrick, *Iran’s Shifting Afghan Alliances Don’t Fit Easy Narratives*, Foreign Policy (Feb. 18, 2020), <https://foreignpolicy.com/2020/02/18/suleimani-war-quds-iran-shifting-afghan-alliances-dont-fit-easy-narratives/>.

⁵⁸⁸ Dr. Antonion Giustozzi, *Afghanistan: Taliban’s organization and structure* at 6, LandInfo (Aug. 23, 2017), https://www.landinfo.no/asset/3589/1/3589_1.pdf.

⁵⁸⁹ *Id.*

204. Reports that Iran was training Taliban and allied fighters inside its borders began to surface in 2007. The training was critical in improving the Taliban's ability to conduct small unit attacks, deploy and use weapons systems, and maintain and utilize more complex weapon systems. The U.S. military first identified a Taliban training camp in Iran in April 2007. A Regional Command West (a subordinate command to ISAF) human intelligence summary reported on a military base in Birjand, Iran, used by Iranian officials to train Taliban and HIG terrorists.⁵⁹⁰ A U.S. military intelligence assessment from June 2007 noted that an estimated 300 foreign fighters were training inside Iran.⁵⁹¹

205. According to a U.S. military intelligence summary from May 2008, a Taliban commander traveled to Iran to receive training and returned to Afghanistan with 40 trained fighters.⁵⁹² Another military intelligence report from 2008 noted that Regional Command West, which comprises the Afghan provinces of Farah, Herat, Badghis, and Ghor, has remained a key infiltration route for weapons and trained terrorists entering Afghanistan from Iran.⁵⁹³ A third U.S. military intelligence summary from that same year reported on 40 Taliban fighters – allegedly trained at an Iranian Military base – who planned to attack Farah City with weapons that may have been provided by Iranian intelligence officials.⁵⁹⁴

206. In 2009, a U.S. military intelligence summary noted that a Taliban commander received training on IEDs inside Iran, and then returned to Afghanistan.⁵⁹⁵ In my opinion, Iranian training on IEDs has given the Taliban the knowledge to properly build and more effectively deploy IEDs against U.S. forces.

207. That same year, another U.S. military intelligence summary noted that a HIG commander was recruiting Taliban and Salafyan terrorists in Kunar Province to attend a training on shooting down Coalition forces helicopters at an unknown location in Iran.⁵⁹⁶ Coalition forces depend heavily on helicopters for transport of troops, supplies, medical evacuation, and other critical tasks given the terrain and the far-flung deployment of U.S. troops across Afghanistan. Engaging and successfully downing helicopters is a much more complex task than, say, an ambush or detonating an IED. Consequently, it is my opinion that Iran's training of the Taliban has enabled the Taliban to conduct complex attacks – like downing helicopters – which has inflicted significant casualties on U.S. and Coalition forces.

⁵⁹⁰ *Afghanistan War Logs: Anti-aircraft Missiles Clandestinely Transported From Iran Into Afghanistan – US Report*, The Guardian (July 25, 2010), <https://www.theguardian.com/world/afghanistan/warlogs/777933E9-2219-0B3F-9FA50356B1C31410>.

⁵⁹¹ WikiLeaks, *(Threat Report) Attack Threat RPT Unknown* (2007).

⁵⁹² WikiLeaks, *(Threat Report) Attack Threat RPT Bala Beluk* (2008).

⁵⁹³ WikiLeaks, *(Enemy Action) Safire RPT (Small Arms) TF Destiny: 0 INJ/DAM* (2008).

⁵⁹⁴ WikiLeaks, *(Threat Report) IED Threat RPT Farah* (2008).

⁵⁹⁵ WikiLeaks, *(Threat Report) IED Threat RPT Bala Beluk* (2009).

⁵⁹⁶ WikiLeaks, *(Threat Report) Safire Threat RPT Dana Noor* (2009).

208. In August 2009, ISAF Commander General Stanley McChrystal accused Iran of providing training to the Taliban. “[T]he Iranian Qods Force is reportedly training fighters for certain Taliban groups and providing other forms of military assistance to insurgents,” he said.⁵⁹⁷ General McChrystal reiterated this again in May 2010, when he noted that Taliban fighters were being trained inside Iran.⁵⁹⁸ In a February 2010 cable, a high ranking Government of Afghanistan official reported that Iran permits young Afghan men to enter Iran, where Iran recruits and trains them before sending them back to Afghanistan to attack the Afghan and coalition Forces.⁵⁹⁹

209. By August 2010, the U.S. State Department publicly stated that Iran was actively providing training and support for the Taliban. This training allowed the Taliban to attack U.S. and Coalition forces using small unit tactics with increased lethality and effectiveness. In its Country Report on Terrorism 2009, State said that “Iran’s Qods Force provided training to the Taliban in Afghanistan on small unit tactics, small arms, explosives, and indirect fire weapons.”⁶⁰⁰ State’s Country Report on Terrorism 2012 reiterated this, noting that “the IRGC-QF trained Taliban elements on small unit tactics, small arms, explosives, and indirect fire weapons, such as mortars, artillery, and rockets.”⁶⁰¹

210. In March 2010, *The Sunday Times*, in a report titled “*Iranian military teaches Taliban fighters the art of ambush*,” detailed Iran’s efforts to train Taliban fighters to attack Coalition forces.⁶⁰² Iranian trainers instructed a 30-man Taliban platoon in complex infantry tactics. The Taliban unit was trained to divide into three units and assault a Coalition position using firearms and IEDs. *The Sunday Times* interviewed two Taliban commanders, one from Wardak Province and another from Ghazni Province. Both commanders noted that Iran paid for everyone’s travel to and from Iran as well as funded the training.⁶⁰³

211. A March 2011 declassified military intelligence report stated that the “Iranian government also [redacted] [had] training centers in Farah Province, Afghanistan, Chah-e Marzab, Chah-e Mohammad Omar, Shamsabad, Gavoj, Talaran and Ma’dan areas that train TB

⁵⁹⁷ Quoted by Sajjan M. Gohel, in *Iran’s Ambiguous Role in Afghanistan* at 13, CTC Sentinel (Mar. 2010), <https://ctc.usma.edu/wp-content/uploads/2010/08/CTCSentinel-Vol3Iss3-art5.pdf>.

⁵⁹⁸ See *Killing Americans and Their Allies*.

⁵⁹⁹ WikiLeaks, *Afghanistan’s Outlook on Iran: A Karzai Insider’s View* (2010).

⁶⁰⁰ U.S. State Dep’t, *Country Reports on Terrorism 2009*, at 192 (Aug. 2010), <https://2009-2017.state.gov/documents/organization/141114.pdf>.

⁶⁰¹ U.S. State Dep’t, *Country Reports on Terrorism 2012*, at 196 (May 2013), <https://2009-2017.state.gov/documents/organization/210204.pdf>.

⁶⁰² Miles Amore, *Iranian military teaches Taliban fighters the art of ambush*, *The Times* (Mar. 21, 2010), <https://www.thetimes.co.uk/article/iran-pays-the-taliban-to-kill-us-soldiers-k6vmxmmmqlvh>.

⁶⁰³ *Id.*

and HIG terrorist's members from the Afghan provinces of Farah, Nimruz, Helmand, Herat, Kandahar, Uruzgan, Ghowr and Badghis."⁶⁰⁴

212. A separate declassified military intelligence report from April 2011 assessed that the "IRGC-QF" was "operat[ing] several training camps for Taliban and Anti-Coalition Fighters along its eastern borders with Turkmenistan, Afghanistan and Pakistan."⁶⁰⁵ The IRGC reportedly was training the terrorists in basic tactics including "the use of small arms, mortars, rockets, and IEDs" as well as more advanced techniques including "manufacturing of [IEDs], use of suicide vehicles, such as cars and trucks and intelligence gathering."⁶⁰⁶ The military assessed the effectiveness of these camps "as moderate" and noted that the training camps varied in length "from 45 days to three or more months."⁶⁰⁷ I assess that these IRGC-run training camps for the Taliban reinforced existing Taliban abilities and introduced the Taliban to a variety of more advanced techniques, which served to increase the Taliban's effectiveness and lethality of their attacks in Afghanistan against Coalition forces.

213. Iranians also entered Afghanistan to provide expert advice and training. For example, according to a declassified government document, two "Iranian intelligence officers" who traveled to Uruzgan Province in February 2011 to deliver suicide vests and trained suicide bombers "provided training on improvised explosive devices" to the Taliban.⁶⁰⁸ A declassified threat assessment of Logar Province in 2012 described a meeting at a Taliban commander's house in Charkh District with "two Iranians to discuss influence operations targeting local populations in order to get the populace to work for the TB."⁶⁰⁹ This sort of expert advice provided by Iran further aided the Taliban's insurgency.

214. These tactics have paid dividends for the Taliban which, by 2015, was able to effectively overrun Afghan security forces and take control of Kunduz City for two weeks before withdrawing.⁶¹⁰ Attacking and taking control of a city requires significant planning, preparation, resources, and intelligence gathering. To seize Kunduz City, the Taliban reportedly massed

⁶⁰⁴ Counter Insurgency Targeting Program – Afghanistan, *Iranian Influence in Uruzgan* at pdf p. 7 (Mar. 8, 2011) (Ex. H).

⁶⁰⁵ National Ground Intelligence Center Counter Insurgency Targeting Program, IRGC – QF Influence and Relations with the Taliban in Southwestern and Western Afghanistan at pdf p. 2 (Apr. 24, 2011) (Ex. I).

⁶⁰⁶ *Id.*

⁶⁰⁷ *Id.*

⁶⁰⁸ Counter Insurgency Targeting Program – Afghanistan, *Iranian Influence in Uruzgan* at pdf p. 8 (Mar. 8, 2011) (Ex. H).

⁶⁰⁹ Joint IED Defeat Organization Counter IED Operations/Intelligence Integration Center, Logar Province Analysis at pdf p. 47 (Dec. 3, 2012) (Ex. B).

⁶¹⁰ Thomas Joscelyn, *Taliban announces withdrawal from center of Kunduz city*, Long War J. (Oct. 13, 2015), <https://www.longwarjournal.org/archives/2015/10/taliban-announces-withdrawal-from-center-of-kunduz-city.php>.

more than 2,000 fighters.⁶¹¹ It is my opinion that even more Taliban fighters were involved. Organizing such a large number of troops requires significant command and control. Additionally, the Islamic Jihad Union, a member of the Taliban-led Syndicate, was involved in the assault,⁶¹² adding another layer of complexity to the Taliban's command and control, because synchronizing the operations of different groups is a difficult military task. The Taliban preceded the attack on the city by seizing control of surrounding districts and taking control of roads, as well as infiltrating units inside the city. The Taliban opened the assault using mortar and rocket barrages, followed by an infantry assault. As the Taliban attacked Kunduz City, it also launched attacks elsewhere in Kunduz and neighboring provinces in order to tie down Afghan forces and prevent them from coming to the city's aid.

215. After controlling the city for two weeks, the Taliban withdrew in an orderly fashion, perhaps one of the most difficult military tasks of them all. Conducting an orderly withdrawal under fire is a difficult task because commanders must exercise control and discipline lest their forces become undisciplined. A disorganized retreat from the battlefield can lead to excessive casualties or even a rout of forces.

216. The Taliban again took control of Kunduz City,⁶¹³ as well as Farah City,⁶¹⁴ and Ghazni City⁶¹⁵ for short periods of time between 2016 and 2018 using all of the complex tactics described above. In my opinion, Iran's training of the Taliban has helped enable the Taliban to execute more complex tasks.

217. Evidence of Iran's material support for the Taliban has continued to pour in. In a report dated October 15, 2010, the Theater Intelligence Group noted: "In some instances, IRGC officials helped transport groups of 10 to 20 Taliban fighters to various locations in Iran for training on MANPADS."⁶¹⁶ The Qods Force "usually asks the Taliban commanders to send their best fighters for the training, likely due to the more advanced training involved in learning

⁶¹¹ *Afghan forces struggle as Taliban seeks northern stronghold*, Military Times (May 26, 2015), <https://www.militarytimes.com/news/your-military/2015/05/26/afghan-forces-struggle-as-taliban-seeks-northern-stronghold/>.

⁶¹² Thomas Joscelyn, *Taliban forces enter Kunduz city center*, Long War J. (Oct. 3, 2016), <https://www.longwarjournal.org/archives/2016/10/taliban-forces-enter-kunduz-city-center.php>.

⁶¹³ *Id.*

⁶¹⁴ Bill Roggio, *Taliban launches coordinated assault on Farah City*, Long War J. (May 15, 2018), <https://www.longwarjournal.org/archives/2018/05/taliban-launches-coordinated-assault-on-farah-city.php>.

⁶¹⁵ Bill Roggio, *Ghazni City up for grabs after coordinated Taliban assault*, Long War J. (Aug. 10, 2018), <https://www.longwarjournal.org/archives/2018/08/ghazni-city-up-for-grabs-after-coordinated-taliban-assault.php>.

⁶¹⁶ Shawn Snow, *Iran's support to the Taliban, which has included MANPADS and a bounty on US troops, could be a spoiler for peace in Afghanistan*, Military Times (Jan. 14, 2020), <https://www.militarytimes.com/flashpoints/2020/01/14/iran-support-to-the-taliban-which-has-included-manpads-and-a-bounty-on-us-troops-could-be-a-spoiler-for-peace-in-afghanistan/>.

MANPADS systems or possibly to allow these fighters to become future trainers of other Taliban fighters inside Afghanistan,” the October 2010 report reads.⁶¹⁷ MANPADS, or shoulder-fired surface-to-air weapons, are sophisticated weapons systems, which require more complicated training to field and maintain.

218. On June 11, 2015, *The Wall Street Journal* reported that, according to both Afghan officials and a Taliban commander known as Abdullah, “Iran was training Taliban fighters within its borders. Tehran now operates at least four Taliban training camps. . . . They are in the Iranian cities of Tehran, Mashhad and Zahedan and in the province of Kerman.”⁶¹⁸ Mashhad and Zahedan are known bases of operations for the Ansar Corps, which is tasked with supporting the Taliban in Afghanistan. Kerman Province is close to the Afghan border, and the IRGC has bases in both Tehran and Kerman Province. These training camps are depicted in the graphic below.

Strange Bedfellows

Shiite Iran operates at least four training camps within its borders for Sunni Taliban militants.



THE WALL STREET JOURNAL.

Figure 11: Iranian Run Training Camps for the Taliban.⁶¹⁹

219. Gul Agha Ishakzai, who was identified by the U.S. Treasury Department in July 2010 as “head of the Taliban’s financial commission,” had “facilitated the movement of people

⁶¹⁷ *Id.*

⁶¹⁸ Margherita Stancati, *Iran Backs Taliban With Cash And Arms*, Wall St. J. (June 11, 2015), <https://www.wsj.com/articles/iran-backs-taliban-with-cash-and-arms-1434065528>.

⁶¹⁹ *Id.*

and goods to Taliban training camps in Iran.”⁶²⁰ Ishakzai is an influential Taliban leader who, according to the U.S. State Department, was a “childhood friend of Taliban leader Mullah Mohammad Omar” and “served as Omar’s principal finance officer and one of his closest advisors” before Omar’s death in 2013.⁶²¹ According to Abdullah, the Taliban commander, “Iran supplies us with whatever we need.”⁶²² In my opinion, the Taliban members who were sent to Tehran likely attended meetings with higher level Iranian officials.

220. In 2017, Mohammad Arif Shahjahan, the governor of the western province of Farah, which borders Iran, said that Taliban leaders are constantly crossing the border into Iran, where they are sheltered by Iranian officials. Shahjahan also noted that the Qods Force operatives were entering Iran and had advised Taliban leaders during operations inside Farah Province.⁶²³ In October 2016, four Iranian commandos were killed during an assault on Farah City. The Iranian commandos were returned across the border and buried in Iran. “Many of the Taliban dead and wounded were also taken back across the nearby border with Iran, where the insurgents had been recruited and trained,” *The New York Times* reported.⁶²⁴ “Iran has sent squads of assassins, secretly nurtured spies and infiltrated police ranks and government departments, especially in western [Afghan] provinces.”⁶²⁵

221. Iran has permitted the Taliban to establish offices in Iran that would be used to plan, resource, and execute terror attacks inside Afghanistan. Declassified military intelligence reporting indicates that in or around November 2009, the Taliban Shadow Governors for Helmand, Kandahar, Nimruz, Farah, and Uruzgan Provinces traveled to Zahedan, Iran, to

⁶²⁰ Press Release, U.S. Treasury Dep’t, *Treasury Targets Taliban and Haqqani Network Leadership: Treasury Designates Three Financiers Operating in Afghanistan and Pakistan* (July 22, 2010), <https://www.treasury.gov/press-center/press-releases/Pages/tg782.aspx>.

⁶²¹ Email from svcsmartmfi to SMART Core re: Terrorism Finance: Designation of Three Taliban and Haqqani Financiers (July 30, 2010) (Ex. C).

⁶²² Margherita Stancati, *Iran Backs Taliban With Cash And Arms*, Wall St. J. (June 11, 2015), <https://www.wsj.com/articles/iran-backs-taliban-with-cash-and-arms-143406528>.

⁶²³ Abubakar Siddique & Noorullah Shayan, *Mounting Afghan Ire Over Iran’s Support For Taliban*, Gandhara (July 31, 2017), <https://gandhara.rferl.org/a/afghanistan-iran-taliban-support/28651070.html>.

⁶²⁴ Carlotta Gall, *In Afghanistan, U.S. Exits, and Iran Comes In*, N.Y. Times (Aug. 5, 2017), <https://www.nytimes.com/2017/08/05/world/asia/iran-afghanistan-taliban.html>.

⁶²⁵ *Id.*

“attend[] the formal opening of an official Taliban office in Zahedan, IR.”⁶²⁶ The Taliban also opened offices in Mashhad, Iran, referred to as the “Mashhad Shura,”⁶²⁷ and in Tehran.⁶²⁸

222. Finally, Iranian government officials traveled into Afghanistan to meet with Taliban leadership to recruit the Taliban directly to carry out terrorist attacks in Afghanistan against Coalition forces. Declassified military reporting states that in February 2011, “three Iranian intelligence officers” traveled to Uruzgan Province, Afghanistan, and “met with Taliban leadership.”⁶²⁹ While on this trip with Taliban leaders in Afghanistan, these Iranian intelligence officers “delivered a recruitment pitch” to a local villager “in support of a spectacular attack against coalition forces in Shahidi Hasas district.”⁶³⁰ Additionally, these three Iranian intelligence officers tasked Taliban leaders “to begin recruiting informants, and carry-out unknown preparations to conduct a spectacular attack,” likely against Coalition forces.⁶³¹ There are other declassified military intelligence reporting further examples of meetings in Afghanistan between IRGC officials and Taliban commanders. In April 2010, there were reportedly “[f]ive IRGC Officers” and at least five Taliban commanders meeting in Saji Mountain, along the borders of Farah and Nimruz Provinces.⁶³²

D. Iran Provided the Taliban with Financial Support

223. In addition to weapons, training, expertise, and safe haven, Iran has provided significant financial support to the Taliban. This support has come in the form of the payment of bounties for killing Americans and Afghans, the provision of lump sums for commanders to dole out to their units upon return to Afghanistan, and funding derived from Iranian support for Taliban narcotics trafficking.

224. In the most blatant effort to induce Taliban fighters to kill American troops and Afghan officials, the Iranian government paid bounties of several thousands of dollars per soldier. A February 2005 military intelligence report noted that a Taliban unit, currently residing in Iran but traveling into Afghanistan to recruit soldiers, was offered \$1,740 for every Afghan

⁶²⁶ Counter Insurgency Targeting Program – Afghanistan, *Iranian Influence in Uruzgan* at pdf p. 6 (Mar. 8, 2011) (Ex. H); *see also* Maria Abi-Habib, *Tehran Builds on Outreach to Taliban*, Wall Street J. (July 31, 2012), <https://www.wsj.com/articles/SB10000872396390444130304577560241242267700>.

⁶²⁷ *See* Oved Lobel, *Afghanistan: The Forgotten Front Against Iran*, Australia/Israel & Jewish Affairs Council (Nov. 16, 2018), <https://aijac.org.au/fresh-air/afghanistan-the-forgotten-front-against-iran/>.

⁶²⁸ *See Iran and the Taliban: A Tactical Alliance?*

⁶²⁹ Counter Insurgency Targeting Program – Afghanistan, *Iranian Influence in Uruzgan* at pdf p. 7 (Mar. 8, 2011) (Ex. H).

⁶³⁰ *Id.*

⁶³¹ *Id.*

⁶³² Counter Insurgency Targeting Program Afghanistan – *Saji Mountain* at pdf p. 50 (May 19, 2010) (Ex. L).

soldier and \$3,481 for every Afghan Government official killed during attacks in Helmand and Uruzgan Provinces.⁶³³ If the Iranian bounty program was successful, it was to be expanded to target American soldiers.⁶³⁴ In 2010, *The Sunday Times* reported that Iran was paying Taliban fighters approximately \$1,000 for each U.S. soldier killed and \$6,000 for each American military vehicle that was destroyed in an attack.⁶³⁵ An Iranian agent paid a Taliban group \$18,000 for an attack that killed several Afghan soldiers and destroyed a U.S. armored vehicle.⁶³⁶ To this day, Iran continues to pay the Taliban bounties to kill U.S. forces. U.S. intelligence agencies assessed that Iran paid bounties funding six attacks on U.S. personnel in 2019, including the “highly sophisticated” December 11, 2019 suicide attack that targeted Bagram Air Base, the U.S. military’s largest installation in Afghanistan.⁶³⁷ The attack killed two civilians and wounded more than 70 people, including four U.S. servicemen.⁶³⁸

225. Iran has also provided Taliban commanders with lump sum payments to distribute among their units as needed to fund their operations. A 2005 military intelligence report noted that the IRGC delivered an estimated \$212,000 from Bir Jahn, Iran, to four Hizb-i-Islami Gulbuddin [HIG] commanders at an unknown location on the border between Iran and Farah Province, Afghanistan.⁶³⁹ HIG is a part of the Taliban-led terrorist Syndicate that is also allied with Al Qaeda and the IRGC. HIG has conducted joint attacks with the Taliban and Al Qaeda against the Afghan Government and military, and the U.S. and its allies.⁶⁴⁰ A May 2008 military intelligence report indicated that a Taliban leader who received training inside Iran returned to Afghanistan with significant funds.⁶⁴¹ A U.S. State Department cable from May 2009 noted that the IRGC was providing a Taliban commander with funding to target U.S. forces and Coalition

⁶³³ *Afghanistan War Logs: Iran Offers Reward for Each Afghan Official and Soldier Killed, According to Coalition Report*, *The Guardian* (July 25, 2010), <https://www.theguardian.com/world/afghanistan/warlogs/7789E8A5-2219-0B3F-9F3EEDB12EA56051>.

⁶³⁴ *Id.*

⁶³⁵ Miles Amore, *Iranian military teaches Taliban fighters the art of ambush*, *The Times* (Mar. 21, 2010), <https://www.thetimes.co.uk/article/iran-pays-the-taliban-to-kill-us-soldiers-k6vmxmmqlvh>.

⁶³⁶ *Id.*

⁶³⁷ Zachary Cohen, *US intelligence indicates Iran paid bounties to Taliban for targeting American troops in Afghanistan*, *CNN* (Aug. 17, 2020), <https://www.cnn.com/2020/08/17/politics/iran-taliban-bounties-us-intelligence/index.html>.

⁶³⁸ *Id.*

⁶³⁹ *Afghanistan War Logs: Iran Smuggles Money into Afghanistan to Fund Insurgents, says US Report*, *The Guardian* (July 25, 2010), <https://www.theguardian.com/world/afghanistan/warlogs/777FBEB7-2219-0B3F-9F0C59FFD93575CF>.

⁶⁴⁰ Lisa Lundquist, *Hizb-i-Islami Gulbuddin suicide bomber in Kabul kills 6 Americans, 9 Afghans*, *Long War J.* (May 16, 2013), https://www.longwarjournal.org/archives/2013/05/this_morning_in_kabu.php.

⁶⁴¹ WikiLeaks, *(Threat Report) Attack Threat RPT Bala Beluk* (2008).

contractors.⁶⁴² In 2015, *The Wall Street Journal* reported that the IRGC paid a Taliban commander to fight in Afghanistan.⁶⁴³

226. A declassified military intelligence report stated that in July 2010, Abdul Big, uncle of Mohammad Ali Sadaqat, an eventual Taliban district chief in Daykundi Province, returned from Tehran, Iran after meeting with “Iranian intelligence officers” on behalf of Sadqat.⁶⁴⁴ Abdul Big returned from Iran “with 3,000,000 Afghani (60,000 USD) to fund [Mohammad Ali Sadqat]” and with “instructions” to “disrupt” the Afghan Government and “spread anti-[U.S.] sentiment.”⁶⁴⁵ Notably, this military reporting also characterized this Taliban district chief, Mohammad Ali Sadqat, as reportedly “an Iranian agent” who was “an Iranian member of Ansar.”⁶⁴⁶ I assess this to mean that a member of the IRGC-Qods Force’s Al Ansar Corps had potentially penetrated into Taliban district leadership in Afghanistan so as to enable the IRGC to attack Coalition forces in Afghanistan directly.

227. Separate declassified military intelligence also reported that the Iranian government provided the Taliban funding for attacks even into Kabul City. As of October 2012, “Taliban fighter Amanullah . . . is currently living in Tehran, Iran (IRN)” and “is working as a financial liaison officer between IRN and the Taliban.”⁶⁴⁷ This intelligence noted that the “Iranian Government funnels money through Amanullah to support the TB’s fight against U.S. forces in AFG.”⁶⁴⁸ As depicted in the below graphic, Amanullah passes this Iranian government money “to Taliban Northern Zone Commander Qari Baryal,”⁶⁴⁹ who, in turn, facilitates attacks throughout “Parwan, Kapisa, and Panjshir” Provinces and even supports “attacks in Kabul City.”⁶⁵⁰

⁶⁴² WikiLeaks, *Diplomatic Security Daily* (2009).

⁶⁴³ Margherita Stancati, *Iran Backs Taliban With Cash And Arms*, Wall St. J. (June 11, 2015), <https://www.wsj.com/articles/iran-backs-taliban-with-cash-and-arms-1434065528>.

⁶⁴⁴ Counter Insurgency Targeting Program – Afghanistan, *Iranian Influence in Uruzgan* at pdf p. 10 (Mar. 8, 2011) (Ex. H).

⁶⁴⁵ *Id.*

⁶⁴⁶ *Id.*

⁶⁴⁷ National Ground Intelligence Center Counter Insurgency Targeting Program, *RFI-S-2589 Kabul Province Facilitation Quick Look* at pdf p. 15 (July 10, 2013) (Ex. R).

⁶⁴⁸ *Id.*

⁶⁴⁹ The reference to Taliban Northern Zone Commander Qari Baryal in this declassified military reporting is likely a reference to the Taliban leader of the Qari Baryal Group. Baryal facilitated weapons, explosives, and suicide bombers for attacks into Kabul and Parwan Provinces. See Bill Roggio, *Taliban suicide assault team attacks Afghan Army base in Kapisa*, Long War J. (Aug. 26, 2013), https://www.longwarjournal.org/archives/2013/08/taliban_suicide_assa_15.php.

⁶⁵⁰ *Id.*

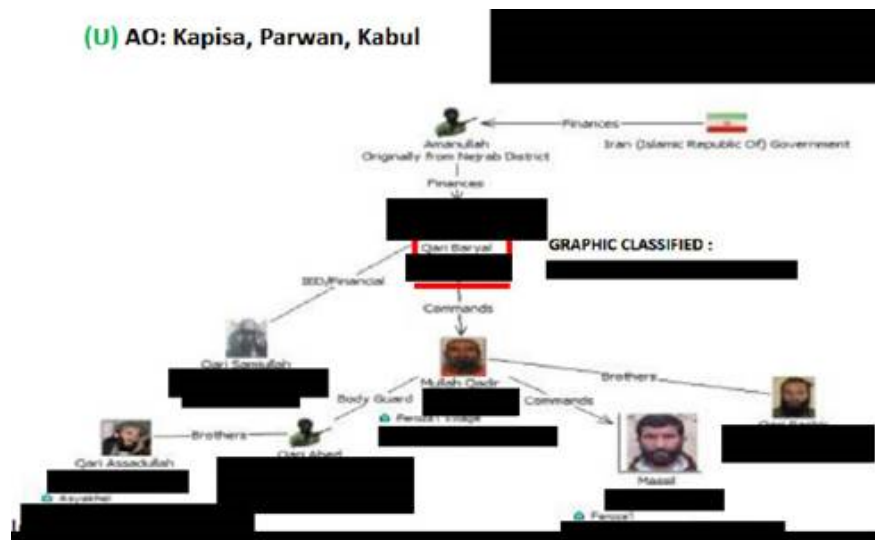


Figure 12: Iranian Government Financial Support for Attacks in Kabul City.⁶⁵¹

228. U.S. forces have targeted and even captured Taliban commanders who are supported by Iran. In January 2011, the Coalition and Afghan forces captured “the senior Taliban leader for Bakwah district” in Farah Province.⁶⁵² The Coalition said the unnamed commander “is definitely associated with Qods Force That is based on his acceptance of large sums of money and his facilitation of attacks against ISAF and Afghan forces.”⁶⁵³ Mullah Mustafa, a Taliban commander who seized control of Taiwara District in Ghor Province in 2017,⁶⁵⁴ was targeted by the U.S. in 2009 but survived.⁶⁵⁵ He is known to have connections to and receives support from the IRGC.⁶⁵⁶

229. Iran has also financed the Taliban’s operation through narcotics trafficking. Several U.S. designations of Iranian IRGC and Taliban commanders highlight narcotics

⁶⁵¹ National Ground Intelligence Center Counter Insurgency Targeting Program, *RFI-S-2589 Kabul Province Facilitation Quick Look* at pdf p. 15 (July 10, 2013) (Ex. R).

⁶⁵² Bill Roggio, *ISAF captures Qods Force-linked Taliban leader in Afghan west*, Long War J. (Jan. 10, 2011), https://www.longwarjournal.org/archives/2011/01/isaf_captures_qods_f.php.

⁶⁵³ *Id.*

⁶⁵⁴ Bill Roggio, *Qods Force-linked Taliban commander leads insurgency in central Afghanistan*, Long War J. (Aug. 9, 2017), <https://www.longwarjournal.org/archives/2017/08/qods-force-linked-taliban-commander-leads-insurgency-in-central-afghanistan.php>.

⁶⁵⁵ Bill Roggio, *Iranian-backed Afghan Taliban commander survived airstrike*, Long War J. (June 11, 2009), https://www.longwarjournal.org/archives/2009/06/iranianbacked_afghan.php.

⁶⁵⁶ Bill Roggio, *US strike kills Iranian-backed Taliban commander in western Afghanistan*, Long War J. (June 10, 2009), https://www.longwarjournal.org/archives/2009/06/us_strike_kills_iran.php.

operations “to finance their acts of terror and violence.”⁶⁵⁷ In March 2012, the U.S. Treasury Department designated Iranian Qods Force General Gholamreza Baghbani as a Specially Designated Narcotics Trafficker. Baghbani, who was “the current chief of the IRGC-QF office in Zahedan, Iran,” had supported the Taliban while moving narcotics across the border.⁶⁵⁸ Specifically, the U.S. Treasury Department noted: “Afghan narcotics traffickers moved weapons to the Taliban on behalf of Baghbani.”⁶⁵⁹ “In return, General Baghbani has helped facilitate the smuggling of heroin precursor chemicals through the Iranian border. He also helped facilitate shipments of opium into Iran.”⁶⁶⁰

230. In November 2012, the U.S. Treasury Department added Mullah Naim Barich, the Taliban’s shadow governor of Helmand Province, to the list of Specially Designated Narcotics Traffickers. Barich was “involved in many levels of the heroin and opium drug trade, including leading meetings with drug traffickers, controlling opium production, and owning his own drug loads.”⁶⁶¹ He also was involved in “narcotics production and delivery to Pakistan and Iran.” One of his own shipments of white heroin was moved from a compound in Gerdi Jangal, in Pakistan, “to Salawan, Iran, and then on to the Turkish border for further distribution.”⁶⁶² While Barich was not directly linked to the IRGC, he undoubtedly received permission from Iran to operate within the country.⁶⁶³

E. Iran Also Provided Material Support to Al Qaeda

231. Iran also has supported Al Qaeda directly for several decades. That support enhanced Al Qaeda’s ability to plan and execute terrorist attacks in Afghanistan and further reinforced Iran’s support for the Taliban. In my opinion, by supporting multiple components of the Afghan terrorist Syndicate, Iran was able to maximize the lethality of the terrorist attacks that it sponsored.

232. Iran cooperates with Al Qaeda despite significant sectarian differences between Iran’s Shia clerical regime and Al Qaeda’s Sunni ideology. Iran’s reasoning for supporting Al Qaeda is the same as its reasoning for supporting the Taliban: both groups despise the United

⁶⁵⁷ Press Release, U.S. Treasury Dep’t, *Treasury Targets Taliban Shadow Governor of Helmand Afghanistan as Narcotics Trafficker* (Nov. 15, 2012), <https://www.treasury.gov/press-center/press-releases/Pages/tg1768.aspx>.

⁶⁵⁸ Press Release, U.S. Treasury Dep’t, *Treasury Designates Iranian Qods Force General Overseeing Afghan Heroin Trafficking Through Iran* (Mar. 7, 2012), <https://www.treasury.gov/press-center/press-releases/Pages/tg1444.aspx>.

⁶⁵⁹ *Id.*

⁶⁶⁰ *Id.*

⁶⁶¹ Press Release, U.S. Treasury Dep’t, *Treasury Targets Taliban Shadow Governor of Helmand Afghanistan as Narcotics Trafficker* (Nov. 15, 2012), <https://www.treasury.gov/press-center/press-releases/Pages/tg1768.aspx>.

⁶⁶² *Id.*

⁶⁶³ *See id.*

States, its values, its support for Israel, and its presence in the Middle East and the greater Muslim world.

233. Iran’s support for Al Qaeda dates back to the 1990s, when Osama bin Laden and his cadre of leaders were based in Sudan. Bin Laden “was attempting to build an ‘Islamic Army’ comprised of various Sunni jihadist groups from around the world.”⁶⁶⁴ The U.S. Department of Justice’s November 1998 indictment of Bin Laden for his role in the bombings of the U.S. embassies in Kenya and Tanzania explained: “Al Qaeda also forged alliances with the National Islamic Front in the Sudan and with the government of Iran and its associated terrorist group Hezbollah for the purpose of working together against their perceived common enemies in the West, particularly the United States.”⁶⁶⁵

234. Iranian IRGC operatives and Hezbollah, Iran’s premier proxy terror group, trained Al Qaeda operatives on sophisticated terror tactics, including mass casualty suicide bombings, assaults against secured complexes, the use of IEDs and other explosives, and intelligence gathering. Iran intended for those tactics to be used against American interests across the globe. Al Qaeda terrorists traveled to Lebanon – Hezbollah’s base of operations – and Iran to attend training camps run by Qods Force and Hezbollah agents.⁶⁶⁶ At these camps, Al Qaeda terrorists received critical instruction on explosives and tactics that enabled Al Qaeda to execute the sophisticated and devastating attacks on the U.S. embassies in Kenya and Tanzania.⁶⁶⁷ In the case *Owens v. Republic of Sudan*, this Court found that Iran provided material support for Al Qaeda in the embassy attacks.⁶⁶⁸

235. Iran continued its support for Al Qaeda immediately after the September 11, 2001 attacks on the United States. Many of the Al Qaeda leaders and operatives who fled following the U.S. invasion slipped into Iran and Pakistan. Iran provided safe harbor for the Al Qaeda members and allowed them the freedom to continue their terror operations.⁶⁶⁹ The IRGC provided Al Qaeda leaders, and their families, homes and allowed them to continue to travel throughout Iran. For instance, in 2003, Saad bin Laden, Osama bin Laden’s son, was living in Iran. While there, he was linked to the May 16, 2003 terrorist bombings in Casablanca,

⁶⁶⁴ Thomas Joscelyn, *The Al Qaeda-Iran Connection*, The Weekly Standard (Aug. 8, 2018), <https://www.fdd.org/analysis/2018/08/08/the-al-qaeda-iran-connection/>.

⁶⁶⁵ Indictment ¶ 4, *United States v. Usama bin Laden*, No. 98 Cr. (S.D.N.Y.) <https://fas.org/irp/news/1998/11/indict1.pdf>.

⁶⁶⁶ *Owens v. Republic of Sudan*, 826 F. Supp. 2d 128, 138 (D.D.C. 2011) (“Prior to al Qaeda members’ training in Iran and Lebanon, al Qaeda had not carried out any successful large scale bombings.”).

⁶⁶⁷ See Thomas Joscelyn, *The Al Qaeda-Iran Connection*, The Weekly Standard (Aug. 8, 2018), <https://www.fdd.org/analysis/2018/08/08/the-al-qaeda-iran-connection/>.

⁶⁶⁸ See *Owens*, 826 F. Supp. 2d at 151.

⁶⁶⁹ See Thomas Joscelyn, *The Al Qaeda-Iran Connection*, The Weekly Standard (Aug. 8, 2018), <https://www.fdd.org/analysis/2018/08/08/the-al-qaeda-iran-connection/>.

Morocco.⁶⁷⁰ Saad later was killed in a U.S. strike in Pakistan,⁶⁷¹ indicating that he was able to leave Iran when he wished. Saif al Adel, Al Qaeda's longtime military chief, has been reported to have traveled to and from Iran.⁶⁷² U.S. intelligence intercepts indicated that he directed a terror attack in Saudi Arabia in May 2011.⁶⁷³ Iran has even permitted top Al Qaeda leaders to marry while sheltering inside Iran. Hamza bin Laden, one of Osama's sons who rose to the top ranks of Al Qaeda's leadership before he was killed in a U.S. strike sometime between 2017 and 2019,⁶⁷⁴ married in Iran and was joined by Mohammed Islambouli, a senior Al Qaeda leader. Hamza married the daughter of Abu Mohammed al-Masri (Adbullah Ahmed Abdullah), who was Al Qaeda's deputy emir before he was assassinated in Tehran.⁶⁷⁵ In my opinion, Iranian intelligence was no doubt aware of the marriage and permitted senior Al Qaeda leaders to gather.

236. Iran and Al Qaeda maintained what the U.S. Treasury Department has called a "secret deal" that allowed Iran "to funnel funds and operatives [to Al Qaeda] through its territory."⁶⁷⁶ The deal is significant, and remains in effect to this day. It has allowed Al Qaeda to use Iran as a regional hub while being sheltered from U.S. reprisal. The agreement specified that Al Qaeda "must refrain from conducting any operations within Iranian territory and recruiting operatives inside Iran while keeping Iranian authorities informed of their activities. In return, the Government of Iran gave the Iran-based al-Qa'ida network freedom of operation and uninhibited ability to travel for extremists and their families. Al-Qa'ida members who violate

⁶⁷⁰ *Bin Laden Son Plays Key Role in Al Qaeda*, Wash. Post (Oct. 14, 2003), https://www.washingtonpost.com/wp-dyn/content/article/2007/08/20/AR2007082000980_3.html.

⁶⁷¹ Bill Roggio, *Osama bin Laden's son thought killed in Predator strike*, Long War J. (July 22, 2009), https://www.longwarjournal.org/archives/2009/07/osama_bin_ladens_son.php.

⁶⁷² Christopher Hamill-Stewart, *New Iran-based Al-Qaeda head "a potential asset to Tehran*, Arab News (Feb. 26, 2021), <https://www.arabnews.com/node/1815886/middle-east>.

⁶⁷³ Douglas Jehl & Eric Schmitt, *Aftereffect: Havens; U.S. Suggest a Qaeda Cell in Iran Directed Saudi Bombings*, N.Y. Times (May 21, 2003), <https://www.nytimes.com/2003/05/21/world/aftereffects-havens-us-suggests-a-qaeda-cell-in-iran-directed-saudi-bombings.html>.

⁶⁷⁴ Max Burman, *Trump confirms Osama bin Laden's son Hamza killed in U.S. operation*, NBCNews (Sept. 14, 2019), <https://www.nbcnews.com/news/world/trump-confirms-osama-bin-laden-s-son-hamza-killed-u-n1054471>.

⁶⁷⁵ Thomas Joscelyn, *CIA releases video of Hamza bin Laden's Wedding*, Long War J. (Nov. 1, 2017), <https://www.longwarjournal.org/archives/2017/11/cia-releases-video-of-hamza-bin-ladens-wedding.php>; Thomas Joscelyn, *U.S. identifies additional al Qaeda leaders in Iran* (Jan. 12, 2021), <https://www.longwarjournal.org/archives/2021/01/u-s-identifies-additional-al-qaeda-leaders-in-iran.php>.

⁶⁷⁶ Thomas Joscelyn, *Treasury targets Iran's 'secret deal' with al Qaeda*, Long War J. (July 28, 2011), https://www.longwarjournal.org/archives/2011/07/treasury_targets_ira_1.php.

these terms run the risk of being detained by Iranian authorities.”⁶⁷⁷ Ezedin Abdel Aziz Khalil, a.k.a. Yasin al Suri, Al Qaeda’s leader inside Iran, “agreed to the terms of this agreement with Iran with the knowledge of now-deceased al-Qa’ida leader ‘Atiyah ‘Abd al Rahman.”⁶⁷⁸ Al Qaeda terrorists did not conduct attacks inside Iran, and this agreement remains in effect to this day. Bin Laden described Iran as Al Qaeda’s “main artery for funds, personnel, and communication.”⁶⁷⁹ Ayman al-Zawahiri, then bin Laden’s deputy, wrote a letter in 2008 that thanked the IRGC for aiding Al Qaeda in establishing its network in Yemen.⁶⁸⁰

237. In 2011, the U.S. Treasury Department designated six Al Qaeda leaders who were operating in Iran, including identifying Ezedin Abdel Aziz Khalil, “a prominent Iran-based al Qaeda facilitator,” as the leader of an Al Qaeda cadre “operating under an agreement between al Qaeda and the Iranian government.”⁶⁸¹ It also designated Ali Hasan ‘Ali al ‘Ajmi, an Al Qaeda financier who raised money for the Taliban, and “has also supported al Qaeda by facilitating travel for individuals associated with the group so that they could take part in fighting in Afghanistan.”⁶⁸² The U.S. Treasury Department said that Iran is “a critical transit point for funding to support al Qaeda’s activities in Afghanistan and Pakistan.”⁶⁸³

238. The U.S. Treasury Department’s designation also included Umid Muhammadi, Salim Hasan Khalifa Rashid al Kuwari, and Abdallah Ghanim Mafuz Muslim al-Khawar.

⁶⁷⁷ Press Release, U.S. Treasury Dep’t, *Treasury Further Exposes Iran-Base Al-Qa’ida Network* (Oct. 18, 2012), <https://www.treasury.gov/press-center/press-releases/Pages/tg1741.aspx>.

⁶⁷⁸ *Id.*

⁶⁷⁹ Translated Letter from Osama bin Laden to Karim at 1 (Oct. 18, 2007), Office of the Director of National Intelligence, *Bin Laden’s Bookshelf*, <https://www.dni.gov/files/documents/ubl2016/english/Letter%20to%20Karim.pdf>. In March 2016, the Office of the Director of National Intelligence declassified items that had been obtained by U.S. special operators in the May 2011 raid on bin Laden’s compound, including this letter. See Office of the Director of National Intelligence, Introduction to *Bin Laden’s Bookshelf*, <https://www.dni.gov/index.php/features/bin-laden-s-bookshelf?start=2>.

⁶⁸⁰ Con Coughlin, *Iran receives al Qaeda praise for role in terrorist attacks*, The Telegraph (Nov. 23, 2008), <https://www.telegraph.co.uk/news/worldnews/middleeast/iran/3506544/Iran-receives-al-Qaeda-praise-for-role-in-terrorist-attacks.html>.

⁶⁸¹ Thomas Jocelyn, *Treasury targets Iran’s ‘secret deal’ with al Qaeda*, Long War J. (July 28, 2011), https://www.longwarjournal.org/archives/2011/07/treasury_targets_ira_1.php; Press Release, U.S. Treasury Dep’t, *Treasury Targets Key Al-Qa’ida Funding and Support Network Using Iran as a Critical Transit Point* (July 28, 2011), <https://www.treasury.gov/press-center/press-releases/pages/tg1261.aspx>.

⁶⁸² Press Release, U.S. Treasury Dep’t, *Treasury Targets Key Al-Qa’ida Funding and Support Network Using Iran as a Critical Transit Point* (July 28, 2011), <https://www.treasury.gov/press-center/press-releases/pages/tg1261.aspx>.

⁶⁸³ Thomas Jocelyn, *Treasury targets Iran’s ‘secret deal’ with al Qaeda*, Long War J. (July 28, 2011), https://www.longwarjournal.org/archives/2011/07/treasury_targets_ira_1.php.

Muhammadi is described as “an al Qaeda facilitator and key supporter of al Qaeda in Iraq (AQI),” who has “petitioned Iranian officials on al Qaeda’s behalf to release operatives detained in Iran.”⁶⁸⁴ Additionally, Muhammadi received weapons and “chemicals” training in Afghanistan, and “has been involved in planning multiple attacks in Iraq and has trained extremists in the use of explosives.”⁶⁸⁵ Kuwari is described as working with Al Qaeda “facilitators” in Iran.⁶⁸⁶ Kuwari “has provided hundreds of thousands of dollars in financial support to al Qaeda and has provided funding for al Qaeda operations, as well as to secure the release of al Qaeda detainees in Iran and elsewhere.”⁶⁸⁷ Finally, al-Khawar “worked with Kuwari to deliver money, messages and other material support to al Qaeda elements in Iran.”⁶⁸⁸

239. The U.S. Treasury Department continued to expose Iran’s support for Al Qaeda in a series of terrorism designations under Executive Order 13224. In February 2012, it identified Iran’s Ministry of Intelligence and Security (MOIS) as a terrorist entity. According to the U.S. Treasury Department, “MOIS has facilitated the movement of al Qaeda operatives in Iran and provided them with documents, identification cards, and passports. MOIS also provided money and weapons to al Qaeda in Iraq (AQI), a terrorist group designated under E.O. 13224, and negotiated prisoner releases of AQI operatives.”⁶⁸⁹ Similarly, in 2012, the Council on Foreign Relations reported that “al-Qaeda has stepped up its cooperation on logistics and training with Hezbollah,” Iran’s premier terror proxy in the Middle East.⁶⁹⁰

240. In October 2012, the U.S. Treasury Department designated Adel Radi Saqr al-Wahabi al-Harbi, who served as Al Qaeda’s deputy leader in Iran. “In his capacity as the deputy to al-Fadhli in Iran, al-Harbi facilitates the travel of extremists to Afghanistan or Iraq via Iran on behalf of al-Qaeda,” the U.S. Treasury Department noted.⁶⁹¹

241. In 2014, the U.S. Treasury Department designated Olimzhon Adkhamovich Sadikov, “a key Iran-based al-Qaeda facilitator who supports al-Qaeda’s vital facilitation

⁶⁸⁴ Press Release, U.S. Treasury Dep’t, *Treasury Targets Key Al-Qaeda Funding and Support Network Using Iran as a Critical Transit Point* (July 28, 2011), <https://www.treasury.gov/press-center/press-releases/pages/tg1261.aspx>.

⁶⁸⁵ *Id.*

⁶⁸⁶ *Id.*

⁶⁸⁷ *Id.*

⁶⁸⁸ *Id.*

⁶⁸⁹ Press Release, U.S. Treasury Dep’t, *Treasury Designates Iranian Ministry of Intelligence and Security for Human Rights Abuses and Support for Terrorism* (Feb. 16, 2012), <https://www.treasury.gov/press-center/press-releases/Pages/tg1424.aspx>.

⁶⁹⁰ *al-Qaeda (a.k.a. al-Qaida, al-Qaeda)*, Council on Foreign Relations (June 6, 2012), <https://www.cfr.org/background/al-qaeda-aka-al-qaida-al-qaida>.

⁶⁹¹ Press Release, U.S. Treasury Dep’t, *Treasury Further Exposes Iran-Base Al-Qaeda Network* (Oct. 18, 2012), <https://www.treasury.gov/press-center/press-releases/Pages/tg1741.aspx>.

network in Iran, that operates there with the knowledge of Iranian authorities.”⁶⁹² This network was used to move “funding and foreign fighters through Turkey to support al-Qa’ida-affiliated elements in Syria, including the al-Nusrah Front,” Al Qaeda’s official branch in Syria.⁶⁹³

242. The U.S. State Department summarized Iran’s history of supporting Al Qaeda when it noted, in its 2016 Country Reports on Terrorism, that “[s]ince at least 2009, Iran has allowed AQ facilitators to operate a core facilitation pipeline through the country, enabling AQ to move funds and fighters to South Asia and Syria.”⁶⁹⁴ The U.S. State Department also accused Iran of being unwilling to identify Al Qaeda members based in Iran, or bring them to justice.⁶⁹⁵ It reiterated Iran’s support for Al Qaeda in its 2017 Country Reports on Terrorism.⁶⁹⁶

243. Iran’s support for Al Qaeda continues to this day. On January 12, 2021, then Secretary of State Mike Pompeo noted that “al-Qaida has a new home base: it is the Islamic Republic of Iran.”⁶⁹⁷ Pompeo said that the Iran-Al Qaeda relationship has grown since 2015, and that Al Qaeda has now established “a new operational headquarters, on the condition that al-Qaida operatives abide by the regime’s rules governing al-Qaida’s stay inside the country.”⁶⁹⁸ “Since 2015, Iran has also given al-Qaida leaders greater freedom of movement inside of Iran under their supervision,” Pompeo continued.⁶⁹⁹ He also confirmed that Iran’s Ministry of Intelligence and Security and the IRGC “have provided safe havens and logistical support – things like travel documents, ID cards, passports – that enable al-Qaida activity.”⁷⁰⁰ Al Qaeda leaders inside Iran “are plotting fresh atrocities from Tehran even as we speak,” Pompeo said.⁷⁰¹ “As a result of this assistance, al-Qaida has centralized its leadership inside of Tehran. Ayman al-Zawahiri’s deputies are there today. And, frankly, they’re living a normal al-Qaida life,” Pompeo noted.⁷⁰²

244. Secretary of State Pompeo also confirmed that Abu Mohammad al Masri (a.k.a. Abdullah Ahmed Abdullah), who has been wanted by the U.S. government since the 1990s for

⁶⁹² Press Release, U.S. Treasury Dep’t, *Treasury Targets Networks Linked to Iran* (Feb. 6, 2014), <https://www.treasury.gov/press-center/press-releases/pages/jl2287.aspx>.

⁶⁹³ *Id.*

⁶⁹⁴ U.S. State Dep’t, *Country Reports on Terrorism 2016*, at Iran Section (July 2017), https://www.state.gov/wp-content/uploads/2019/04/crt_2016.pdf.

⁶⁹⁵ *See id.*

⁶⁹⁶ U.S. State Dep’t, *Country Reports on Terrorism 2017*, at Foreword (Sept. 2018), <https://www.state.gov/reports/country-reports-on-terrorism-2017/>.

⁶⁹⁷ Statement of Secretary of State, Michael Pompeo, *The Iran-al-Qaida Axis*, U.S. Embassy in Georgia (Jan. 12, 2021), <https://ge.usembassy.gov/the-iran-al-qaida-axis/>.

⁶⁹⁸ *Id.*

⁶⁹⁹ *Id.*

⁷⁰⁰ *Id.*

⁷⁰¹ *Id.*

⁷⁰² *Id.*

his role in the Kenya and Tanzania embassy bombings, was killed by Israeli assassins in Tehran on August 7, 2020.⁷⁰³ Al Masri was not an ordinary Al Qaeda leader: he was the terror group's second in command and likely successor to Ayman al-Zawahiri.⁷⁰⁴ While in Tehran, al Masri "had been living freely in the Pasdaran district of Tehran, an upscale suburb, since at least 2015."⁷⁰⁵ His daughter was also killed alongside him.⁷⁰⁶ It is no accident that al Masri was killed on Aug. 7, 2020, the 22-year anniversary of Al Qaeda's attacks on the Kenya and Tanzania embassies. This was without a doubt a message from the U.S. to the terror group. Given al Masri's prominent role in Al Qaeda, he was most certainly operating with the knowledge and support of the Qods Force and Iran's Supreme leader.

245. Saif al Adel, al Masri's replacement, is living and operating in Iran to this day.⁷⁰⁷ The United Nations Sanctions and Monitoring Committee described al Adel as Zawahiri's "probable successor" and noted he is "currently located in the Islamic Republic of Iran." Al Adel is also wanted for his role in the Kenya and Tanzania embassy bombings.⁷⁰⁸ Like al Masri, Al Adel is most certainly operating with the knowledge and support of the Qods Force and Iran's Supreme leader.

246. Other important Al Qaeda leaders also operate inside Iran. The same day Pompeo gave his press conference on the Iran-Al Qaeda axis, the U.S. added five Al Qaeda leaders known to be operating inside Iran to its list of Specially Designated Global Terrorists.⁷⁰⁹ The

⁷⁰³ *Id.* Note the FBI removed the link on its Most Wanted page after his death was confirmed. It is archived here: FBI Most Wanted, *Abdullah Ahmed Abdullah*, https://web.archive.org/web/20201231190921/https://www.fbi.gov/wanted/wanted_terrorists/abdullah-ahmed-abdullah. The FBI also notes that he was involved in the embassy attacks in the link to its page on that topic: FBI History, *East African Embassy Bombings*, <https://www.fbi.gov/history/famous-cases/east-african-embassy-bombings>.

⁷⁰⁴ Adam Goldman et al., *Al Qaeda's No. 2, Accused in U.S. Embassy Attacks, Was Killed in Iran*, N.Y. Times (updated Nov. 27, 2020), <https://www.nytimes.com/2020/11/13/world/middleeast/al-masri-abdullah-qaeda-dead.html>.

⁷⁰⁵ *Id.*

⁷⁰⁶ *Id.*

⁷⁰⁷ Thomas Joscelyn, *Analysis: Al Qaeda's deputy emir killed in Iran*, Long War J. (Nov. 15, 2020), <https://www.longwarjournal.org/archives/2020/11/analysis-al-qaedas-deputy-emir-killed-in-iran.php>.

⁷⁰⁸ United Nations Security Council, *Letter dated 15 July 2021 from the Chair of the Security Council Committee pursuant to resolutions 1267 (1999), 1989 (2011) and 2253 (2015) concerning Islamic State in Iraq and the Levant (Da'esh), AL-Qaida and associated individuals, groups, undertakings and entities addressed to the President of the Security Council*, ¶ 3 (July 21, 2021), https://www.securitycouncilreport.org/atf/cf/%7B65BF9B-6D27-4E9C-8CD3-CF6E4FF96FF9%7D/S_2021_655_E.pdf.

⁷⁰⁹ Press Statement of Secretary of State, Michael Pompeo, *United States Takes Action to Counter Iranian Support of al-Qa'ida* (Jan. 12, 2021), <https://2017-2021.state.gov/united-states-takes-action-to-counter-iranian-support-for-al-qaida/index.html>.

most significant is Abd al-Rahman al-Maghrebi, a.k.a. Muhammad Abbatay, the son-in-law of Al Qaeda emir Ayman al Zawahiri.⁷¹⁰ The U.S. State Department describes Maghrebi as the “longtime director” of As Sahab, Al Qaeda’s central media arm, as well as the “head” of the group’s “External Communications Office.”⁷¹¹ In that latter job, Maghrebi “coordinates activities with” Al Qaeda’s “affiliates.” Maghrebi has also been Al Qaeda’s “general manager in Afghanistan and Pakistan since 2012.”⁷¹² The general manager position is one of Al Qaeda’s most important, as he directly reports to the emir, and he is responsible for communications and coordination between Al Qaeda’s general command and its branches. In addition to his designation, the U.S. State Department’s Rewards for Justice program issued a \$7 million reward for information leading to Maghrebi’s arrest and prosecution.⁷¹³

247. On this same day, January 12, 2021, the U.S. State Department also designated Yusuf Hasan al ‘Arif, Isma’il Fu’ad Rasul Ahmed, Fuad Ahmad Nuri Ali al-Shakhan, and Niamat Hama Rahim Hama Sharif.⁷¹⁴ Little information was provided on their roles in Al Qaeda. Al ‘Arif, a Saudi national, is known to operate in Iran and Afghanistan. Ahmed, al-Shakan, and Sharif are members of Al Qaeda’s Kurdish Battalions (AQKB), which operates along the Iran-Iraq border and was designated as a terrorist organization in 2012.⁷¹⁵

F. Iran’s Material Support Achieved Its Intended Effect

248. Iran’s desire in providing material support to the Taliban was to kill and injure as many American and Coalition forces as possible in a concerted effort to drive Coalition forces out of Afghanistan. In so doing, Iran achieved its goal.

249. Pursuant to an authorization for the use of military force (AUMF) enacted in mid-September 2001, the United States initiated military action against the Taliban on October 7, 2001.⁷¹⁶ The United States military was quickly able to establish air superiority over the

⁷¹⁰ Thomas Joscelyn, *U.S. identifies al Qaeda leaders in Iran*, Long War J. (Jan. 12, 2021), <https://www.longwarjournal.org/archives/2021/01/u-s-identifies-additional-al-qaeda-leaders-in-iran.php>.

⁷¹¹ *Id.*

⁷¹² *Id.*

⁷¹³ Rewards for Justice, *Wanted: Information that brings to justice . . . Muhammad Abbatay (‘Abd al-Rahman al-Maghrebi)*, https://rewardsforjustice.net/english/muhammad_abbatay.html.

⁷¹⁴ U.S. Treasury Dep’t, *Specially Designated Nationals List Update* (Jan. 12, 2021), <https://home.treasury.gov/policy-issues/financial-sanctions/recent-actions/20210112>.

⁷¹⁵ See Press Release, U.S. State Dep’t, *Terrorist Designations of the al-Qaida Kurdish Battalions* (Jan. 5, 2012), <https://2009-2017.state.gov/r/pa/prs/ps/2012/01/180166.htm>.

⁷¹⁶ Walter L. Perry & David Kassing, *Toppling the Taliban: Air-Ground Operations in Afghanistan, October 2001-June 2002*, at 44 (2015), https://www.rand.org/pubs/research_reports/RR381.html.

Taliban⁷¹⁷ and forced the Taliban to abandon Kabul on November 13, 2001.⁷¹⁸ By the time the Taliban surrendered Kandahar City in early December 2001,⁷¹⁹ their forces had been thoroughly routed throughout Afghanistan. In my expert opinion, the Taliban was eventually able to reconstitute its organization in subsequent years due in significant part to Iran's material support.

250. Several years after the Taliban surrendered their stronghold of Kandahar in 2001, they remained a fledgling group of scattered forces across largely eastern and southern Afghanistan in my opinion. Many of its leaders fled to Pakistan and Iran.⁷²⁰ Disjointed and weakened from their rout in 2001 and from several years of kinetic action against superior Coalition forces, the Taliban, in 2004, was unable to mount an effective insurgency against the Afghan government. But by mid-2005, the Taliban began to demonstrate increased signs of presenting an effective insurgency, at least in southern Afghanistan.⁷²¹ But as early as mid-2007, the year of the first attack in the Complaint, then U.S. Undersecretary of State Nicholas Burns stated the United States *already* possessed "irrefutable evidence" that Tehran was transferring arms to Taliban fighters in Afghanistan.⁷²² According to Burns, these Iranian-made AK-47s, C-4 plastic explosives, mortars, and even EFPs were coming into Afghanistan "from the Iranian Revolutionary Guard corps . . . a basic unit of the Iranian government."⁷²³

251. In my expert opinion, Iran's material support helped turn the tide of the Taliban's terrorist insurgency. Not only did the Taliban receive access to the fundamental materials (financing and weapons) needed to fuel its terrorist campaign, but, as previously detailed, Iran also provided the Taliban direct training and a sanctuary from which the Taliban could reorganize and plan attacks. Iran's material support thereby enabled the Taliban to carry out a higher quantity of more successful and advanced attacks against Coalition forces. This increase in attack capacity is borne out, for example, in statistics displaying a sharp increase of the Syndicate's use of various attack methods. In 2002, there was one reported suicide attack in Afghanistan; two in 2003; and six in 2004.⁷²⁴ But with Iran's reported provision of material

⁷¹⁷ *Id.*

⁷¹⁸ *Alliance forces strengthen control of Kabul*, CNN (Nov. 13, 2001), <https://www.cnn.com/2001/US/11/13/gen.war.against.terror/index.html>.

⁷¹⁹ *Taliban Agrees to Surrender Kandahar*, ABC News (Jan. 6, 2006), <https://abcnews.go.com/International/story?id=80347&page=1>.

⁷²⁰ *The Taliban*, Council on Foreign Relations (undated), <https://www.cfr.org/taliban/#/>.

⁷²¹ *See, e.g.,* Carlotta Gall, *Taliban Attack Afghan Officials*, N.Y. Times (June 19, 2005), <https://www.nytimes.com/2005/06/19/world/asia/taliban-attack-afghan-officials.html>.

⁷²² *Iran arming Taliban, U.S. claims*, CNN (June 13, 2007), <https://www.cnn.com/2007/WORLD/asiapcf/06/13/iran.taliban/>.

⁷²³ *Id.*

⁷²⁴ Seth G. Jones, *The Rise of Afghanistan's Insurgency: State Failure and Jihad*, at 36, *International Security*, Vol. 32, No. 4 (Spring 2008), https://www.belfercenter.org/sites/default/files/legacy/files/IS3204_pp007-040_Jones.pdf.

support to the Taliban – beginning at least as early as 2006 according to the State Department⁷²⁵ – the number of suicide attacks in Afghanistan likewise dramatically increased. In 2007, Lt. Gen. (Ret.) Karl Eikenberry, then the senior U.S. commander in Afghanistan, stated that “the number of suicide attacks had increased from 27 in 2005 to 139 in 2006.”⁷²⁶ This exponential increase held true for other attack types in Afghanistan over the same time span as well: remotely detonated bombings more than doubled from 2005 to 2006 (783 to 1,677) and armed attacks nearly tripled from 2005 to 2006 (1,558 to 4,542).⁷²⁷ Given this new insurgent-initiated violence in 2006, one senior U.S. military commander remarked in September 2006 that “Afghanistan is starting to feel like Iraq in 2003.”⁷²⁸

252. And as previously detailed, *see* Section V.II.B - D, Iran has consistently provided financial support; a variety of weapons; direct training; and safe haven to the terrorist Syndicate until at least 2019, the year of the last attack in the Complaint. This persistent and wide spectrum of material support enabled the Taliban to regroup, organize, grow its membership due to an influx of financial resources, develop new attack capabilities, plan attacks, and thus regenerate into a formidable insurgency. From disparate forces unable to pose a genuine threat to capturing key Afghan cities, let alone entire provinces in 2005, the Taliban’s capabilities ratcheted up as Iran’s material support continued. By 2009, the Taliban’s influence expanded south, east, and north of Afghanistan. Several provincial capitals were under Taliban threat, and the Taliban wielded high levels of influence in multiple provinces including but not limited to Kandahar, Helmand, Kunduz, and Ghazni.⁷²⁹ In fact, the Taliban’s capabilities progressed to the point that it was able to launch a complex attack, which seized the capital of Kunduz Province, Kunduz City, in 2015.⁷³⁰ Iran’s material support ultimately helped set the Taliban on a trajectory for them to seize control of Afghanistan in 2021.

253. In my expert opinion, Iran’s direct support as a state sponsor of terrorism played a significant role in helping the Taliban regroup into an effective, formidable insurgency. Iran’s

⁷²⁵ U.S. State Dep’t, *Country Reports on Terrorism 2007*, at 194 (Apr. 2008), <https://2009-2017.state.gov/documents/organization/105904.pdf>.

⁷²⁶ Pamela Constable, *Gates Visits Kabul, Cites Rise in Cross-Border Attacks Defense Secretary May Recommend More U.S. Troops*, Wash. Post (Jan. 17, 2007), <https://www.washingtonpost.com/archive/politics/2007/01/17/gates-visits-kabul-cites-rise-in-cross-border-attacks-span-classbankheaddefense-secretary-may-recommend-more-us-troopsspan/fd79a96d-fedf-46e7-ae4a-9a06ef4b4e14/>.

⁷²⁷ *Id.*

⁷²⁸ Seth G. Jones, *The Rise of Afghanistan’s Insurgency: State Failure and Jihad*, at 36 *International Security*, Vol. 32, No. 4 (Spring 2008), https://www.belfercenter.org/sites/default/files/legacy/files/IS3204_pp007-040_Jones.pdf.

⁷²⁹ *Afghanistan’s Vicious Cycle 2000 – 2021*, Long War J. (accessed Sept. 21, 2021), <https://fdd-long-war-journal.github.io/2000-2020-Afghanistan/>.

⁷³⁰ Thomas Joscelyn, *Taliban announces withdrawal from center of Kunduz city*, Long War J. (Oct. 13, 2015), <https://www.longwarjournal.org/archives/2015/10/taliban-announces-withdrawal-from-center-of-kunduz-city.php>.

sustained provision of material support not only greatly increased the Taliban's overall effectiveness in carrying out attacks but also significantly contributed to the Taliban's lethality against U.S. forces. In reviewing a number of sources – including government reports – and from my lengthy history working in this field, I conclude that Iran's material support played a substantial role in the Syndicate's ability to successfully kill and wound U.S. forces. For example, in 2012, the United Nations reported that the Taliban acquired 107-mm and 122-mm rockets from Iran.⁷³¹ The United Nations then observed that “[s]uccessful attacks on coalition helicopters have become more frequent and suggest a growing Taliban capability to use rocket-propelled grenades in coordinated salvos to hit and down rotary aircraft.”⁷³² To me, the Taliban's increased ability in successfully targeting Coalition helicopters can be attributed, in significant part, to Iran's provision of these weapons and Iran's training on how to employ them. A Taliban commander summed it up best himself: “Iran supplies us with whatever we need.”⁷³³

254. Iran's actions empowered the Taliban to further develop its capabilities and flourish into a powerful terrorist entity capable of inflicting mass casualties against the Americans – Iran's desired effect. As the State Department has observed, “[s]tate sponsors of terrorism provide critical support to non-state terrorist groups.”⁷³⁴ That is because, in the absence of state sponsored assistance, “terrorist groups would have greater difficulty obtaining the funds, weapons, materials, and secure areas they require to plan and conduct operations.”⁷³⁵ That observation applies here: the Taliban benefited greatly from Iran's material support.

255. As discussed, Iran did not merely resource and train the Taliban (including the Haqqani Network),⁷³⁶ but it provided direct material support to other components of the Syndicate – including Al Qaeda – over a long time span.⁷³⁷ Iran did so deliberately. Rather than support just the Taliban, Iran knew it could maximize the effects of its assistance by directly aiding other entities within the Syndicate, whom all shared Iran's goal of killing or injuring as many U.S. and Coalition forces as possible in Afghanistan. This support to multiple components

⁷³¹ U.N. Security Council, *First report of the Analytical Support and Sanctions Implementation Monitoring Team submitted pursuant to resolution 1988 (2011) concerning the Taliban and associated individuals and entities* at 21 (Sept. 5, 2012), <https://www.undocs.org/S/2012/683>.

⁷³² *Id.* at 21-22.

⁷³³ Margherita Stancati, *Iran Backs Taliban With Cash And Arms*, Wall St. J. (June 11, 2015), <https://www.wsj.com/articles/iran-backs-taliban-with-cash-and-arms-1434065528>.

⁷³⁴ U.S. State Dep't, *Country Reports on Terrorism 2007*, at 171 (Apr. 2008), <https://2009-2017.state.gov/documents/organization/105904.pdf>.

⁷³⁵ *Id.*

⁷³⁶ U.S. Dep't of Def., *Enhancing Security and Stability in Afghanistan* at 21 (June 2017), https://dod.defense.gov/Portals/1/Documents/pubs/June_2017_1225_Report_to_Congress.pdf.

⁷³⁷ See, e.g., Press Release, U.S. Treasury Dep't, *Treasury Designates Iranian Ministry of Intelligence and Security for Human Rights Abuses and Support for Terrorism* (Feb. 16, 2012), <https://www.treasury.gov/press-center/press-releases/Pages/tg1424.aspx>.

of the Syndicate effectively extended Iran’s reach and impact – enabling Iran to play a role in terrorist attacks across Afghanistan and throughout the entirety of the relevant time period.

256. Further, Iran’s provision of material support to any part of the Syndicate resulted in benefit to the entire Syndicate, because money, weapons, and training are all fungible. As the Soufan Center observed, guidance provided by the Financial Action Task Force and the recently adopted United Nations Security Council Resolution 2462 “shifted the focus on the financing of terrorism more broadly, recognizing that for groups that needed to fund personnel, accommodation, materiel, communications, and travel . . . funding was fungible.”⁷³⁸ For that reason, “[f]unding terrorism need not therefore be related to an attack, but to the maintenance of the terrorist organization more broadly.”⁷³⁹ Recognizing this fungibility of material support to terrorists, United Nations Security Council Resolution 2347 (2017) condemned “any engagement in direct or indirect trade involving ISIL, Al-Nusra Front (ANF) and all other individuals, groups, undertakings and entities associated with Al-Qaida, and *reiterate[d]* that such engagement could constitute financial support for [those] entities.”⁷⁴⁰ Any support Iran provided to the Syndicate not only directly aided the terrorists in ongoing endeavors, but it also freed up resources for the Syndicate to dedicate to other terrorist objectives.

257. Iran’s concerted effort, chiefly through the Qods Force, to equip and empower the Syndicate with material support, was a deliberate endeavor to kill and wound as many U.S. and Coalition forces as possible in order to expel Western forces from Afghanistan. The Department of Defense characterized Iran’s goal as “undermining coalition efforts and an international military presence in Afghanistan.”⁷⁴¹ This was achieved through Iran’s goal of “managed chaos” in order to “bloody America’s nose in Afghanistan”⁷⁴² and drive Coalition forces out of Afghanistan. And Iran succeeded. Iran not only understood that its direct, material support for the Syndicate would enable terrorists to kill and wound U.S. forces, but that Iran expressly intended its material support to achieve those ends. As the head of U.S. Central Command Admiral (Ret.) William J. Fallon observed, one of Iran’s long-standing aims was “getting us out of the region.”⁷⁴³ It is for this reason that the “Iranians [were] clearly supplying some amount of lethal aid”⁷⁴⁴ to the Taliban to inflict a significant number of casualties on the Coalition forces so

⁷³⁸ *Countering Terrorist Financing: Lessons Learned for Tackling Far-Right Terrorism* at 5, The Soufan Center (June 2021), https://thesoufancenter.org/wp-content/uploads/2021/06/TSC-Issue-Brief_June-2021_COUNTERING-TERRORIST-FINANCING.pdf.

⁷³⁹ *Id.*

⁷⁴⁰ United Nations Security Council, *Resolution 2347 (2017)* at 3 (Mar. 24, 2017), [https://www.undocs.org/S/RES/2347%20\(2017\)](https://www.undocs.org/S/RES/2347%20(2017)) (emphasis in original).

⁷⁴¹ U.S. Dep’t of Def., *Report on Progress Toward Security and Stability in Afghanistan and United States Plan for Sustaining the Afghanistan National Security Forces* at 107 (Apr. 2012), <https://apps.dtic.mil/sti/pdfs/ADA560366.pdf>.

⁷⁴² *Iran arming Taliban, U.S. claims*, CNN (June 13, 2007), <https://www.cnn.com/2007/WORLD/asiapcf/06/13/iran.taliban/>.

⁷⁴³ Associated Press, *U.S. officer says Iran is supplying arms to Taliban*, L.A. Times (Sept. 22, 2007), <https://www.latimes.com/archives/la-xpm-2007-sep-22-fg-afghan22-story.html>.

⁷⁴⁴ *Id.*

as to drive them out of Afghanistan. With U.S. forces: 1) having sustained numerous deaths and injuries in Afghanistan – at the hands of the Syndicate; and 2) ultimately withdrawing from Afghanistan, Iran’s material support to the Syndicate achieved its intended effect.

VIII. CONCLUSION

258. In my professional opinion, based on experience and numerous sources laid out above, Iran – acting through IRGC/Qods Force operatives – provided material support for the Taliban-Al Qaeda Syndicate in carrying out terrorist attacks in Afghanistan between 2007 and 2019. Iran’s support substantially contributed to that Syndicate’s terrorist capabilities and enhanced the lethality of its insurgency against U.S. forces in Afghanistan.

My opinions in this report are based on the information available to me as of the date of this report and my analysis to date. I reserve the right to revise and expand my opinions based on additional information.

Dated: October 4, 2021



William F. Roggio

Appendix A

Bill Roggio

204 Brandywine Court
Medford, NJ 08055
609-251-6720

CURRENT POSITIONS

Senior Fellow, Foundation for Defense of Democracies (FDD)

May 2010 to Present

FDD is a nonpartisan 501(c)(3) research institute that was founded in the aftermath of 9/11 to address national security and foreign policy issues. It specializes in research on state sponsorship of terrorism, as well as various terrorist groups, including but not limited to the Taliban, Al Qaeda, and the Islamic State, and their operations worldwide.

- Conduct independent research and analysis
- Manage FDD's Long War Journal operations
- Advise various groups, including the U.S. military

Co-Founder and Editor, FDD's Long War Journal (LWJ)

September 2007 to Present

LWJ is an online publication devoted to reporting and analysis of terrorist groups, state sponsorship of terrorism, and U.S. and other government's counterterrorism operations. As a result of LWJ's reporting on Pakistan's sponsorship of the Taliban and other terrorist groups, Pakistan has banned the LWJ. Major news outlets, including The New York Times, the Washington Post, The Associated Press, and Reuters, frequently utilize LWJ analysis and information. LWJ became part of FDD in 2010.

- Contribute original reports and analysis to LWJ.
- Manage day-to-day operations, including editing, fact-checking, and publishing articles of our small team of contributors.
- Research, write, produce, and co-host weekly episodes of LWJ's podcast, *Generation Jihad*, launched in April 2020.

President and Co-Founder, Public Multimedia Inc. (PMI)

June 2006 to Present

PMI is a 501(c)(3) non-profit organization that supports reporting and analysis of terrorist groups and the threats they pose to the United States and its allies.

TESTIMONY

Congressional Testimony

- Examining the Global Terrorism Landscape, *Testimony before the House Committee on Foreign Affairs Subcommittee on the Middle East, North Africa and International Terrorism*, April 30, 2019, <https://docs.house.gov/meetings/FA/FA13/20190430/109376/HHRG-116-FA13-Wstate-RoggioB-20190430.pdf>
- Afghanistan's Terrorist Resurgence: Al Qaeda, ISIS, and Beyond, *Testimony before the House Committee on Foreign Affairs, Subcommittee on Terrorism, Nonproliferation, and Trade*, April 27, 2017, <https://docs.house.gov/meetings/FA/FA18/20170427/105889/HHRG-115-FA18-Transcript-20170427.pdf>
- Pakistan: Friend or Foe in the Fight Against Terrorism, *Testimony before the House Committee on Foreign Affairs, Subcommittee on Terrorism, Nonproliferation, and Trade and the Subcommittee on Asia and the Pacific*, July 12, 2016, <https://docs.house.gov/meetings/FA/FA18/20160712/105188/HHRG-114-FA18-Wstate-RoggioB-20160712.pdf>
- Terrorism in the Caucasus and the Threat to the U.S. Homeland, *Testimony before the House Committee on Homeland Security's Subcommittee on Counterterrorism and Intelligence*, April 3, 2014, <https://www.govinfo.gov/content/pkg/CHRG-113hhrq88780/html/CHRG-113hhrq88780.htm>

Judicial Testimony (Written)

- *United States of America v. Eric Harroun*, 13-cr-00272-cmh, Dkt. 29 (Jul. 2, 2013, E.D. Va.). Expert witness for U.S. Government providing expert testimony on Jabhat al-Nusra and the Free Syrian Army

EMBEDDED REPORTING

Embedded with U.S. and Canadian military units in Iraq and Afghanistan to observe, report and analyze military, counterterrorism, and counterinsurgency operations.

- Iraq, March 2008 (Ninewah Province – Mosul; Baghdad Province – Baghdad City): Embedded with the 3rd Armored Cavalry Regiment and U.S. Army Military Transition Teams in the city of Mosul as they battled Al Qaeda in Iraq. Also embedded with Iraqi Army units with the 4th Iraqi Army Division.
- Iraq, September 2007 (Baghdad Province – Baghdad City; Wasit province): Embedded with several U.S. Army combat units, including the 4th Infantry Division and the 2nd Stryker Brigade, as U.S. troops battled Al Qaeda in Iraq during the surge. Also embedded with a U.S. Army Military Transition Team that operated in rural areas in Baghdad province, just south of the city of Baghdad, and with the Georgian Army in Wasit province, where Iranian backed Shia militias were active.
- Iraq, January 2007 (Al Anbar Province - Habbaniyah): Embedded with a Marine Military Transition Team in Habbaniyah, a contested town between Ramadi and Fallujah that was a hot spot for Al Qaeda in Iraq.
- Iraq, November 2006 (Al Anbar Province - Fallujah): Embedded with a Marine Police Transition Team and a Marine Military Transition Team in Fallujah just after the city was cleared of Al Qaeda in Iraq. The transition teams were directly attached to Iraqi Army and police units, which were battling Al Qaeda as it attempted to make a comeback.
- Afghanistan, May - June 2006 (Helmand, Zabul, Kabul, Uruzgan Provinces): Embedded with the Princess Patricia Canadian Light Infantry as it operated against the Taliban in Helmand, Kandahar and Uruzgan provinces. Also spent time with a private military contractor in Kabul and Zabul Provinces that provided security for western businesses.
- Iraq, November - December 2005 (Anbar Province - Ramadi, Al Qaim, Hit, Haditha): Embedded with the 3rd Regimental Combat Team, U.S. Marines along the Euphrates River Valley, from Ramadi all the way to Al Qaim directly on the Syrian border.

NOTABLE PUBLICATIONS

Select Articles and Research from FDD's Long War Journal

Published more than 5,000 articles at FDD's Long War Journal since its founding in 2007 on topics including the Taliban, Al Qaeda, the Islamic State, Hezbollah, Iraqi Shia militias, Lashkar-e-Taiba, the Movement of the Taliban in Pakistan, IRGC, Qods Force, Afghanistan, Pakistan, Iraq, Iran, Yemen, Somalia, Mali, and Nigeria.

- First analyst to map the contested and controlled districts in Afghanistan, <https://www.longwarjournal.org/mapping-taliban-control-in-afghanistan>
 - *Since 2014, meticulously tracked and mapped the Taliban's control of territory on a district-by-district basis of Afghanistan. In the Taliban's takeover of Afghanistan in 2021, major news publications relied on LWJ data for their coverage, including the New York Times, Wall Street Journal, PBS News, ABC News, CBS Evening News, National Geographic, Fox News, Bloomberg, Los Angeles Times, Associated Press, CNN, Politico, Bloomberg, NBC News' Meet the Press, and Good Morning America.*
- First analyst to map U.S. counterterrorism strikes in Pakistan, Yemen, Somalia, and Libya, <https://www.longwarjournal.org/us-airstrikes-in-the-long-war>
- Taliban completes conquest of Afghanistan after seizing Panjshir, Co-authored with Andrew Tobin, FDD's *Long War Journal*, September 6, 2021
<https://www.longwarjournal.org/archives/2021/09/taliban-completes-conquest-of-afghanistan-after-seizing-panjshir.php>
- Osama bin Laden's security chief triumphantly returns to hometown in Afghanistan, FDD's *Long War Journal*, August 30, 2021
<https://www.longwarjournal.org/archives/2021/08/osama-bin-ladens-security-chief-triumphantly-returns-to-hometown-in-afghanistan.php>
- Taliban's special forces outfit providing 'security' at Kabul airport, Co-authored with Thomas Joscelyn, FDD's *Long War Journal*, August 22, 2021
<https://www.longwarjournal.org/archives/2021/08/talibans-special-forces-outfit-providing-security-at-kabul-airport.php>

- Analysis: Don't trust estimates of Al Qaeda's strength in Afghanistan, *FDD's Long War Journal*, September 22, 2020, <https://www.longwarjournal.org/archives/2020/09/analysis-dont-trust-estimates-of-al-qaedas-strength-in-afghanistan.php>
- Newly released interrogation files demonstrate Iran's long game in Iraq, Co-authored with Thomas Joscelyn, *FDD's Long War Journal*, August 30, 2018, <https://www.longwarjournal.org/archives/2018/08/newly-released-interrogation-files-demonstrate-irans-long-game-in-iraq.php>
- The Taliban's New leadership is allied with Al Qaeda, Co-authored with Thomas Joscelyn, *FDD's Long War Journal*, July 31, 2015, <https://www.longwarjournal.org/archives/2015/07/the-talibans-new-leadership-is-allied-with-al-qaeda.php>
- ISAF raids against Al Qaeda and allied in Afghanistan, 2007-2013, Co-authored with Patrick Megahan, *FDD's Long War Journal*, May 30, 2014, https://www.longwarjournal.org/archives/2014/05/al_qaeda_and_allies.php
- Al Qaeda is the tip of the jihadist spear, Co-authored with Thomas Joscelyn, *The Long War Journal*, October 8, 2009, https://www.longwarjournal.org/archives/2009/10/analysis_al_qaeda_is.php
- Iran's Ramazan Corps and the ratlines into Iraq, *The Long War Journal*, December 5, 2007, https://www.longwarjournal.org/archives/2007/12/irans_ramazan_corps.php

Select Articles from Major Publications

- When the US leaves Afghanistan, the world will become less safe, *New York Post*, May 11, 2021 <https://nypost.com/2021/05/11/when-the-us-leaves-afghanistan-the-world-will-become-less-safe/>
- Stakes in Afghanistan Demand Transparency, *Real Clear Defense*, Co-authored with Bradley Bowman, September 12, 2019 https://www.realcleardefense.com/articles/2019/09/12/stakes_in_afghanistan_demand_transparency_114740.html

- “Caliphate, interrupted,” *The Washington Examiner*, April 26, 2019, <https://www.washingtonexaminer.com/opinion/caliphate-interrupted>
- Trump’s Bad Deal with the Taliban, *Politico*, Co-authored with Thomas Joscelyn, March 18, 2019, <https://www.politico.com/magazine/story/2019/03/18/donald-trump-afghanistan-zalmay-khalilzad-225815>
- Iraqi Militant Qayis Khazali Warned Us About Iran. We Ignored Him. *The Weekly Standard*, September 7, 2018, <https://www.washingtonexaminer.com/weekly-standard/iraqi-militant-qayis-khazali-warned-us-about-iran-we-ignored-him>
- Credulity as Policy, *The Weekly Standard*, Co-authored with Thomas Joscelyn, June 8, 2018, <https://www.washingtonexaminer.com/weekly-standard/credulity-as-policy>
- Sending More Troops To Afghanistan Is a Good Start, *The Weekly Standard*, Co-authored with Thomas Joscelyn, August 21, 2017, <https://www.washingtonexaminer.com/weekly-standard/sending-more-troops-to-afghanistan-is-a-good-start>
- Al Qaeda Hasn’t Been Neutralized, *The Weekly Standard*, Co-authored with Thomas Joscelyn, November 20, 2015, <https://www.washingtonexaminer.com/weekly-standard/al-qaeda-hasnt-been-neutralized>
- Are We Losing in Afghanistan Again? *The New York Times*, Co-authored with Thomas Joscelyn, October 21, 2015, <https://www.nytimes.com/2015/10/21/opinion/are-we-losing-afghanistan-again.html>
- Syria’s Jihadist Twitter Wars, *The Daily Beast*, February 16, 2014, <https://www.thedailybeast.com/syrias-jihadist-twitter-wars>
- Karzai Gambles with the Taliban, *The Daily Beast*, January 28, 2014, <https://www.thedailybeast.com/karzai-gambles-with-the-taliban>
- The Taliban’s Hydras, *The Daily Beast*, November 22, 2013, <https://www.thedailybeast.com/the-talibans-hydras>

- Pakistani Taliban Leader Hakeemullah Mehsud Killed In U.S. Drone Strike, *The Daily Beast*, November 1, 2013, <https://www.thedailybeast.com/pakistani-taliban-leader-hakeemullah-mehsud-killed-in-us-drone-strike>
- Declassify All The Bin Laden Files, *The Weekly Standard*, Co-authored with Thomas Joscelyn, May 3, 2012, <https://www.washingtonexaminer.com/weekly-standard/declassify-all-the-bin-laden-files>
- Strategic Retreat, *The Weekly Standard*, Co-authored with Thomas Joscelyn, January 30, 2012, <https://www.washingtonexaminer.com/weekly-standard/strategic-retreat>
- CIA Director Panetta Feared Pakistan Would 'Jeopardize the Mission' to Kill Bin Laden, *The Weekly Standard*, May 3, 2011, <https://www.washingtonexaminer.com/weekly-standard/cia-director-panetta-feared-pakistan-would-jeopardize-the-mission-to-kill-bin-laden>
- U.S. Predators May Have Killed Al Qaeda's Commander in Afghanistan, *The Weekly Standard*, September 28, 2010, <https://www.washingtonexaminer.com/weekly-standard/us-predators-may-have-killed-al-qaedas-commander-in-afghanistan>
- Iran's Qods Force Supports the Taliban: U.S. Treasury Department, *The Weekly Standard*, August 6, 2010, <https://www.washingtonexaminer.com/weekly-standard/irans-qods-force-supports-the-taliban-us-treasury-department>
- The Taliban in My Inbox, *The Weekly Standard*, May 17, 2010, <https://www.washingtonexaminer.com/weekly-standard/the-taliban-in-my-inbox>
- A Terrorist Goes Free, *The Weekly Standard*, January 18, 2010, <https://www.washingtonexaminer.com/weekly-standard/a-terrorist-goes-free>
- Pakistan's Jihad, *The Weekly Standard*, Co-authored with Thomas Joscelyn, December 15, 2008, https://www.longwarjournal.org/archives/2008/12/pakistans_jihad.php
- Pakistan Surrenders, *The Weekly Standard*, Co-authored with Daveed Gartenstein-Ross, October 2, 2006, https://www.longwarjournal.org/archives/2006/09/the_weekly_standard.php

Select Citations

Information from FDD's Long War Journal is frequently cited in major publications, including in the following representative articles:

- The War in Afghanistan Ends Where It Started, Paul D. Shinkman, *U.S. News and World Report*, August 30, 2021, <https://www.usnews.com/news/national-news/articles/2021-08-30/the-war-in-afghanistan-ends-where-it-started>
- Collapse and Conquest: The Taliban Strategy That Seized Afghanistan, David Zucchino, *The New York Times*, August 18, 2021 <https://www.nytimes.com/2021/08/18/world/asia/taliban-victory-strategy-afghanistan.html>
- , Intelligence Reports From Afghanistan Missed One Key Element: Speed, Vivian Salama and Warren P. Strobel, *The Wall Street Journal* August 15, 2021 <https://www.wsj.com/articles/intelligence-reports-from-afghanistan-missed-one-key-element-speed-11629056759>
- Collapse and Conquest: The Taliban Strategy That Seized Afghanistan, Paul D. Shinkman, *U.S. News and World Report*, August 18, 2021 <https://www.usnews.com/news/world-report/articles/2021-08-18/from-300-000-to-a-few-hundred-the-collapse-of-afghanistans-army>
- , It's imminent: After nearly 20 years US to leave Bagram, Kathy Gannon, *Associated Press* June 29, 2021 <https://apnews.com/article/europe-3555f9cb68f905fac3a1fee0af56ec95>
- Trump Administration Steps Up Air War in Somalia, Eric Schmitt and Charlie Savage, *The New York Times*, March 10, 2019, <https://www.nytimes.com/2019/03/10/us/politics/us-somalia-airstrikes-shabab.html>
- Trump Revokes Obama-Era Rule on Disclosing Civilian Casualties From U.S. Airstrikes Outside War Zones, Charlie Savage, *The New York Times*, March 6, 2019, <https://www.nytimes.com/2019/03/06/us/politics/trump-civilian-casualties-rule-revoked.html>

- Afghan Government Control Over Country Falters, U.S. Report Says, Rod Norland, *The New York Times*, January 31, 2019, <https://www.nytimes.com/2019/01/31/world/asia/afghanistan-taliban-territory-control.html>
- How the U.S. Government misleads the Public on Afghanistan, Rod Norland and Ash Ngu Fahim Abed, *The New York Times*, September 8, 2018, <https://www.nytimes.com/interactive/2018/09/08/world/asia/us-misleads-on-afghanistan.html?searchResultPosition=4>
- Why the Afghan military keeps losing ground, Thomas Gibbons-Neff, *The Washington Post*, December 16, 2015, <https://www.washingtonpost.com/news/checkpoint/wp/2015/12/16/why-the-afghan-military-keeps-losing-ground/?zeus=saas>
- U.S. drone strikes in Pakistan on rise for 2013, Greg Miller, *The Washington Post*, January 10, 2013, https://www.washingtonpost.com/world/national-security/us-drone-strikes-in-pakistan-on-rise-for-2013/2013/01/10/d0a204a0-5b58-11e2-9fa9-5fbdc9530eb9_story.html
- C.I.A. Steps Up Drone Attacks on Taliban in Pakistan, Mark Mazzetti and Eric Schmitt, *The New York Times*, September 10, 2010, <https://www.nytimes.com/2010/09/28/world/asia/28drones.html>

PREVIOUS EMPLOYMENT AND EDUCATION

Founder and Blogger, The Fourth Rail

2003-2007

- Wrote a private blog analyzing global terrorism and the U.S. Military's response.
- Analysis drew the attention of the 3rd Regimental Combat Team, members of the U.S. Marine Corps operating in Anbar Province, Iraq who began to rely on analysis for their operations, which led to first embed experience.

Software Analyst, Computer Associates Inc.

May 1999 to April 2006

- Software support analyst for CAI product IDMS
- Supported Fortune 500 businesses

Software Consultant, Computer Aid Inc.

June 1997 to April 1999

- Software consult for Rohm & Haas
- Supported mainframe software for order entry and processing
- Programs include IDMS and COBOL

Student, Rutgers University – Camden

January 1995 to May 1997

- Studied Computer Science

Infantryman, New Jersey National Guard

January 1995 to December 1996

- Served as an infantry in a mechanized infantry unit
- Trained for combat missions, riot control, and other missions

Signalman, U.S. Army

March 1991 to December 1994

- Served at Ft. Bragg, NC and in Germany
- Managed communications in support of combat units

Student, University of Pittsburgh

August 1988 to May 1990

- Studied Physics and Astronomy

Appendix B – List of Materials Considered

Long War Journal:

Afghanistan's Vicious Cycle 2000 – 2021, Long War J. (accessed Sept. 21, 2021), <https://fdd-long-war-journal.github.io/2000-2020-Afghanistan/>

FDD Long War Journal Featured on CBS Evening News, Long War J. (July 8, 2021), https://www.fdd.org/in_the_news/2021/07/08/cbs-evening-news/

Bill Ardolino & Bill Roggio, *Taliban release video of Haqqani Network suicide assault on FOB Salerno*, Long War J. (July 23, 2012), https://www.longwarjournal.org/archives/2012/07/taliban_release_vid_2.php

Bill Ardolino & Bill Roggio, *Omani jihadist participated in Haqqani Network raid on FOB Salerno*, Long War J. (Aug. 13, 2012), https://www.longwarjournal.org/archives/2012/08/omani_jihadist_parti.php

David Barnett, *Treasury designates 4 members of Hezbollah's leadership*, Long War J. (Aug. 22, 2013), https://www.longwarjournal.org/archives/2013/08/treasury_designates_2.php

Matt DuPee, *President Karzai escapes assassination bid, parliamentarian killed*, Long War J. (Apr. 27, 2008), https://www.longwarjournal.org/archives/2008/04/president_karzai_esc.php

Matt Dupee, *Coalition and Taliban vie for control of southwestern Afghanistan in Farah Province*, Long War J. (June 2, 2008), https://www.longwarjournal.org/archives/2008/06/coalition_and_taliba.php

Thomas Joscelyn, *Iran and the Taliban, allies against America*, Long War J. (July 28, 2009), https://www.longwarjournal.org/archives/2009/07/iran_and_the_taliban.php

Thomas Jocelyn, *Treasury targets Iran's 'secret deal' with al Qaeda*, Long War J. (July 28, 2011), https://www.longwarjournal.org/archives/2011/07/treasury_targets_ira_1.php

Thomas Joscelyn, *Treasury designates al Qaeda leader, madrassa*, Long War J. (Aug. 20, 2013), https://www.longwarjournal.org/archives/2013/08/treasury_designates_1.php

Thomas Joscelyn, *Sgt. Bowe Bergdahl exchanged for top 5 Taliban commanders at Gitmo*, Long War J. (May 31, 2014), https://www.longwarjournal.org/archives/2014/05/sgt_bowe_bergdahl_ex.php

Thomas Joscelyn, *Osama bin Laden's Files: The Pakistani government wanted to negotiate*, Long War J. (Mar. 9, 2015), <https://www.longwarjournal.org/archives/2015/03/osama-bin-ladens-files-the-pakistani-government-wanted-to-negotiate.php>

Thomas Joscelyn, *Taliban announces withdrawal from center of Kunduz city*, Long War J. (Oct. 13, 2015), <https://www.longwarjournal.org/archives/2015/10/taliban-announces-withdrawal-from-center-of-kunduz-city.php>

Thomas Joscelyn, *Treasury designates head of al Qaeda's eastern zone in Afghanistan*, Long War J. (Feb. 10, 2016), <https://www.longwarjournal.org/archives/2016/02/treasury-designates-head-of-al-qaedas-eastern-zone-in-afghanistan.php>

Thomas Joscelyn, *Ayman al Zawahiri swears allegiance to the Taliban's new leader*, Long War J. (June 11, 2016), <https://www.longwarjournal.org/archives/2016/06/ayman-al-zawahiri-swears-allegiance-to-the-talibans-new-leader.php>

Thomas Joscelyn, *An alleged 'agent' of Iran transferred from Guantanamo to the UAE*, Long War J. (Aug. 17, 2016), <https://www.longwarjournal.org/archives/2016/08/an-alleged-agent-of-iran-transferred-from-guantanamo-to-the-uae.php>

Thomas Joscelyn, *Taliban forces enter Kunduz city center*, Long War J. (Oct. 3, 2016), <https://www.longwarjournal.org/archives/2016/10/taliban-forces-enter-kunduz-city-center.php>

Thomas Joscelyn, *Al Qaeda's general command comments on 'martyrdom' of senior figure in Afghanistan*, Long War J. (Nov. 23, 2016), <https://www.longwarjournal.org/archives/2016/11/al-qaedas-general-command-comments-on-martyrdom-of-senior-figure-in-afghanistan.php>

Thomas Joscelyn, *CIA releases video of Hamza bin Laden's Wedding*, Long War J. (Nov. 1, 2017), <https://www.longwarjournal.org/archives/2017/11/cia-releases-video-of-hamza-bin-ladens-wedding.php>

Thomas Joscelyn, *Taliban terrorists lay siege to Intercontinental Hotel in Kabul*, Long War J. (Jan. 21, 2018), <https://www.longwarjournal.org/archives/2018/01/taliban-terrorists-lay-siege-to-intercontinental-hotel-in-kabul.php>

Thomas Joscelyn, *The Al Qaeda-Iran Connection*, The Weekly Standard (Aug. 8, 2018), <https://www.fdd.org/analysis/2018/08/08/the-al-qaeda-iran-connection/>

Thomas Joscelyn, *UN: Iran-based leaders 'have grown more prominent' in al Qaeda's global network*, Long War J. (Aug. 14, 2018), <https://www.longwarjournal.org/archives/2018/08/un-iran-based-leaders-have-grown-more-prominent-in-al-qaedas-global-network.php>

Thomas Joscelyn, *Taliban announces death of Jalaluddin Haqqani*, Long War J. (Sept. 4, 2018), <https://www.longwarjournal.org/archives/2018/09/taliban-announced-death-of-jalaluddin-haqqani.php>

Thomas Joscelyn, *Joint raid targeted al Qaeda members in Taliban stronghold, U.S. and Afghan officials say*, Long War J. (Sept. 23, 2019), <https://www.longwarjournal.org/archives/2019/09/joint-raid-targeted-al-qaeda-members-in-taliban-stronghold-u-s-and-afghan-officials-say.php>

Thomas Joscelyn, *U.N.: Taliban “regularly consulted” with Al Qaeda throughout negotiations with U.S.*, Long War J. (June 1, 2020), <https://www.longwarjournal.org/archives/2020/06/u-n-taliban-regularly-consulted-with-al-qaeda-throughout-negotiations-with-u-s.php>

Thomas Joscelyn, *Analysis: U.S. confirms senior al Qaeda leader killed in Afghan raid*, Long War J. (Oct. 25, 2020), <https://www.longwarjournal.org/archives/2020/10/analysis-u-s-confirms-senior-al-qaeda-leader-killed-in-afghan-raid.php>

Thomas Joscelyn, *Analysis: Al Qaeda’s deputy emir killed in Iran*, Long War J. (Nov. 15, 2020), <https://www.longwarjournal.org/archives/2020/11/analysis-al-qaedas-deputy-emir-killed-in-iran.php>

Thomas Joscelyn, *U.S. identifies al Qaeda leaders in Iran*, Long War J. (Jan. 12, 2021), <https://www.longwarjournal.org/archives/2021/01/u-s-identifies-additional-al-qaeda-leaders-in-iran.php>

Thomas Joscelyn, *Al Qaeda praises Taliban’s ‘historic victory’ in Afghanistan*, Long War J. (Aug. 31, 2021), <https://www.longwarjournal.org/archives/2021/08/al-qaeda-praises-talibans-historic-victory-in-afghanistan.php>

Thomas Joscelyn & Bill Roggio, *Haqqani Network directed Kabul hotel assault by phone from Pakistan*, Long War J. (Sept. 3, 2011), https://www.longwarjournal.org/archives/2011/09/haqqani_network_dire.php.

Thomas Joscelyn & Bill Roggio, *Iraq frees Hezbollah commander who helped mold Shia terror groups*, Long War J. (Nov. 16, 2012), https://www.longwarjournal.org/archives/2012/11/iraq_frees_hezbollah.php

Thomas Joscelyn & Bill Roggio, *Osama Bin Laden’s Files: ‘Very strong military activity in Afghanistan,’* Long War J. (Feb. 27, 2015), <https://www.longwarjournal.org/archives/2015/02/osama-bin-ladens-files-very-strong-military-activity-in-afghanistan.php>

Thomas Joscelyn & Bill Roggio, *Osama bin Laden’s Files: Taliban mourned senior al Qaeda leader as US attempted negotiations*, Long War J. (May 23, 2015), <https://www.longwarjournal.org/archives/2015/05/osama-bin-ladens-files-taliban-mourned-senior-al-qaeda-leader-as-us-attempted-negotiations.php>

Thomas Joscelyn & Bill Roggio, *US airstrike kills one of Osama bin Laden’s most trusted commanders in Afghanistan*, Long War J. (July 24, 2015), <https://www.longwarjournal.org/archives/2015/07/us-airstrike-kills-one-of-osama-bin-ladens-most-trusted-commanders-in-afghanistan.php>

Thomas Joscelyn & Bill Roggio, *The Taliban’s new leadership is allied with al Qaeda*, Long War J. (July 31, 2015), <https://www.longwarjournal.org/archives/2015/07/the-talibans-new-leadership-is-allied-with-al-qaeda.php>

Thomas Joscelyn & Bill Roggio, *New Taliban emir accepts al Qaeda's oath Of allegiance*, Long War J. (Aug. 14, 2015), <https://www.longwarjournal.org/archives/2015/08/new-taliban-emir-accepts-al-qaedas-oath-of-allegiance.php>

Thomas Joscelyn & Bill Roggio, *Taliban rejects peace talks, emphasizes alliance with al Qaeda in new video*, Long War J. (Dec. 9, 2016), <https://www.longwarjournal.org/archives/2016/12/taliban-rejects-peace-talks-emphasizes-alliance-with-al-qaeda-in-new-video.php>

Thomas Joscelyn & Bill Roggio, *Taliban rejects ceasefire extension, resumes attacks on 'internal puppets'*, Long War J. (June 18, 2018), <https://www.longwarjournal.org/archives/2018/06/taliban-rejects-ceasefire-extension-resumes-attacks-on-internal-puppets.php>

Thomas Joscelyn & Bill Roggio *Taliban justifies 9/11 attack, blaming America's 'interventionist policies,'* Long War J. (July 23, 2019), <https://www.longwarjournal.org/archives/2019/07/taliban-justifies-9-11-attack-blaming-americas-interventionist-policies.php>

Thomas Joscelyn & Bill Roggio, *Analysis: Taliban leader declares victory after U.S. agrees to withdrawal deal* Long War J. (Mar. 3, 2020), <https://www.longwarjournal.org/archives/2020/03/analysis-taliban-leader-declares-victory-after-u-s-agrees-to-withdrawal-deal.php>

Thomas Joscelyn & Bill Roggio, *Taliban's special forces outfit providing 'security' at Kabul airport*, Long War J. (Aug. 22, 2021), <https://www.longwarjournal.org/archives/2021/08/talibans-special-forces-outfit-providing-security-at-kabul-airport.php>

Thomas Joscelyn & Bill Roggio, *Taliban's government includes designated terrorists, ex-Guantanamo detainees*, Long War J. (Sept. 8, 2021), <https://www.longwarjournal.org/archives/2021/09/talibans-government-includes-designated-terrorists-ex-guantanamo-detainees.php>

Lisa Lundquist, *Hizb-i-Islami Gulbuddin suicide bomber in Kabul kills 6 Americans, 9 Afghans, this morning in kabu*.php

Bill Roggio, *Targeting Taliban commander Siraj Haqqani*, Long War J. (Oct. 20, 2007), https://www.longwarjournal.org/archives/2007/10/targeting_taliban_co.php

Bill Roggio, *Iran's Ramazan Corps and the ratlines into Iraq*, Long War J. (Dec. 5, 2007), https://www.longwarjournal.org/archives/2007/12/irans_ramazan_corps.php

Bill Roggio, *Haqqani Network behind Kabul hotel attack*, Long War J. (Jan. 15, 2008), https://www.longwarjournal.org/archives/2008/01/haqqani_network_behi.php

Bill Roggio, *Senior al Qaeda leader Abu Laith al Libi killed in North Waziristan*, Long War J. (Jan. 31, 2008), https://www.longwarjournal.org/archives/2008/01/senior_al_qaeda_lead_1.php.

Bill Roggio, *41 killed in Kabul suicide strike at Indian embassy*, Long War J. (July 7, 2008), https://www.longwarjournal.org/archives/2008/07/41_killed_in_kabul_s.php

Bill Roggio, *Joint al Qaeda and Taliban force behind Nuristan base attack*, Long War J. (July 14, 2008), https://www.longwarjournal.org/archives/2008/07/joint_al_qaeda_and_t.php

Bill Roggio, *Saudi al Qaeda commander killed in Afghan clash*, Long War J. (Sept. 2, 2008), https://www.longwarjournal.org/archives/2008/09/saudi_al_qaeda_comma.php

Bill Roggio, *Suicide assault targets Khost intelligence headquarters*, Long War J. (Dec. 4, 2008), https://www.longwarjournal.org/archives/2008/12/suicide_assault_targ.php

Bill Roggio, *Al Qaeda Builds A 'Shadow Army'*, Wash. Times (Feb. 13, 2009), <https://www.washingtontimes.com/news/2009/feb/13/al-qaeda-builds-a-shadow-army/>

Bill Roggio, *Al Qaeda's paramilitary 'Shadow Army'*, Long War J. (Feb. 9, 2009), https://www.longwarjournal.org/archives/2009/02/al_qaedas_paramilita.php

Bill Roggio, *Al Qaeda's Shadow Army commander outlines Afghan strategy*, Long War J. (Apr. 13, 2009), https://www.longwarjournal.org/archives/2009/04/al_qaedas_shadow_arm.php

Bill Roggio, *US strike kills Iranian-backed Taliban commander in western Afghanistan*, Long War J. (June 10, 2009), https://www.longwarjournal.org/archives/2009/06/us_strike_kills_iran.php

Bill Roggio, *Iranian-backed Afghan Taliban commander survived airstrike*, Long War J. (June 11, 2009), https://www.longwarjournal.org/archives/2009/06/iranianbacked_afghan.php

Bill Roggio, *Osama bin Laden's son thought killed in Predator strike*, Long War J. (July 22, 2009), https://www.longwarjournal.org/archives/2009/07/osama_bin_ladens_son.php

Bill Roggio, *An interview with Mullah Sangeen*, Long War J. (Sept. 17, 2009), https://www.longwarjournal.org/archives/2009/09/an_interview_with_mullah_sange.php

Bill Roggio, *Three al Qaeda trainers killed in Western Afghanistan*, Long War J. (Oct. 6, 2009), https://www.longwarjournal.org/archives/2009/10/three_al_qaeda_train.php

Bill Roggio, *Haqqani Network, al Qaeda, behind attack on UN guesthouse in Kabul*, Long War J. (Nov. 1, 2009), https://www.longwarjournal.org/archives/2009/11/haqqani_network_al_q.php

Bill Roggio, *US captures al Qaeda Shadow Army trainer in Ghazni*, Long War J. (Nov. 19, 2009), https://www.longwarjournal.org/archives/2009/11/us_captures_al_qaeda_shadow_ar.php

Bill Roggio, *US, Afghan forces target insurgent leaders in the East*, Long War J. (Jan. 6, 2010), https://www.longwarjournal.org/archives/2010/01/us_afghan_forces_tar.php

Bill Roggio, *Al Qaeda Shadow Army commander thought killed in Dec. 17 strike*, Long War J. (Jan. 8, 2010), https://www.longwarjournal.org/archives/2010/01/al_qaeda_shadow_army_2.php

Bill Roggio, *The Afghan Taliban's top leaders*, Long War J. (Feb. 23, 2010), https://www.longwarjournal.org/archives/2010/02/the_talibans_top_lea.php

Bill Roggio, *Key al Qaeda operative killed in US strike in North Waziristan*, Long War J. (Mar. 17, 2010), https://www.longwarjournal.org/archives/2010/03/key_al_qaeda_operati.php

Bill Roggio, *Taliban cooperation with al Qaeda 'is at the highest limits' – Siraj Haqqani*, Long War J. (Apr. 15, 2010), https://www.longwarjournal.org/archives/2010/04/taliban_cooperation.php

Bill Roggio, *US troops repel complex Taliban assault on Bagram Airfield*, Long War J. (May 19, 2010), https://www.longwarjournal.org/archives/2010/05/us_troops_repel_comp.php

Bill Roggio, *Taliban commander linked to al Qaeda, Iran, killed in US strike in western Afghanistan*, Long War J. (July 16, 2010), https://www.longwarjournal.org/archives/2010/07/taliban_commander_li_1.php

Bill Roggio, *US adds Haqqani Network, Taliban leaders to list of designated terrorists*, Long War J. (Jul. 22, 2010), https://www.longwarjournal.org/archives/2010/07/us_adds_haqqani_netw.php

Bill Roggio, *2 American troops missing in Kabul as US targets Kabul Attack Network*, Long War J. (July 24, 2010), https://www.longwarjournal.org/archives/2010/07/2_isaf_troops_missin.php

Bill Roggio, *Afghan, US forces hunt al Qaeda, Taliban in northeast*, Long War J. (Aug. 2, 2010), https://www.longwarjournal.org/archives/2010/08/afghan_us_forces_hun.php

Bill Roggio, *Iranian Qods Force commanders linked to Taliban US Treasury*, Long War J. (Aug. 6, 2010), https://www.longwarjournal.org/archives/2010/08/iranian_qods_force_c.php

Bill Roggio, *Suicide assault team targets civilian guesthouse in Kabul*, Long War J. (Aug. 10, 2010), https://www.longwarjournal.org/archives/2010/08/suicide_assault_team_3.php

Bill Roggio, *US strike kills 'dual-hatted' al Qaeda and Taliban commander in northern Afghanistan*, Long War J. (Aug. 16, 2010), https://www.longwarjournal.org/archives/2010/08/us_strike_kills_dual.php

Bill Roggio, *Senior Taliban Commander Killed in Eastern Afghanistan*, Long War J. (Aug. 20, 2010), https://www.longwarjournal.org/archives/2010/08/senior_taliban_comma_3.php

Bill Roggio, *ISAF kills senior al Qaeda leader and an IED expert in Kunar strike*, Long War J. (Sept. 29, 2010), https://www.longwarjournal.org/archives/2010/09/isaf_kills_senior_al.php

Bill Roggio, *Analysis: Al Qaeda martyrdom tape shows nature and extent of terror group's reach in Afghanistan*, Long War J. (Oct. 28, 2010), https://www.longwarjournal.org/archives/2010/10/analysis_al_qaeda_ma_1.php

Bill Roggio, *ISAF captures Qods Force-linked Taliban leader in Afghan west*, Long War J. (Jan. 10, 2011), https://www.longwarjournal.org/archives/2011/01/isaf_captures_qods_f.php

Bill Roggio, *Senior German al Qaeda leader killed in Afghanistan*, Long War J. (Jan. 19, 2011), https://www.longwarjournal.org/archives/2011/01/senior_german_al_qae.php

Bill Roggio, *'Foreign trainers' active in southeastern Afghan province*, Long War J. (Jan. 26, 2011), https://www.longwarjournal.org/archives/2011/01/foreign_trainers_act.php

Bill Roggio, *US designates al Qaeda, Haqqani Network leaders as terrorists*, Long War J. (Feb. 9, 2011), https://www.longwarjournal.org/archives/2011/02/us_designates_al_qae.php

Bill Roggio, *'Good' Pakistani Taliban leader Nazir affirms membership in al Qaeda*, Long War J. (May 4, 2011), https://www.longwarjournal.org/archives/2011/05/good_pakistani_taliban_leader_nazir_admits_membership_in_al_qaeda.php

Bill Roggio, *US designates Badruddin Haqqani as terrorist*, Long War J. (May 11, 2011), https://www.longwarjournal.org/archives/2011/05/us_designates_badrud.php

Bill Roggio, *Voice of Jihad releases 3-year-old interview with Jalaluddin Haqqani*, Long War J. (May 11, 2011), https://www.longwarjournal.org/archives/2011/05/voice_of_jihad_releases_3-year.php

Bill Roggio, *38 US, Afghan forces killed in helo crash*, Long War J. (Aug. 6, 2011), https://www.longwarjournal.org/archives/2011/08/38_coalition_afghan.php

Bill Roggio, *US State Department adds Mullah Sangeen to terrorist list*, Long War J. (Aug. 16, 2011), https://www.longwarjournal.org/archives/2011/08/us_state_department_1.php

Bill Roggio, *ISI supported attack on US Embassy, ISAF HQ in Kabul*, Long War J. (Sept. 22, 2011), https://www.longwarjournal.org/archives/2011/09/isi_supported_attack_on_us_emb.php

Bill Roggio, *US adds 5 al Qaeda, Taliban, Haqqani Network, and IMU facilitators to terrorist list*, Long War J. (Sept. 29, 2011), https://www.longwarjournal.org/archives/2011/09/us_adds_5_al_qaeda_t.php

Bill Roggio, *Karzai Assassination Plotters Part of Kabul Attack Network*, Long War J. (Oct. 5, 2011), https://www.longwarjournal.org/archives/2011/10/karzai_assassination_plotters.php

Bill Roggio, *IMU claims 2010 attack on Bagram Airbase was executed 'in coordination and cooperation with other jihadi groups,'* Long War J. (Oct. 19, 2011), https://www.longwarjournal.org/archives/2011/10/imu_claims_2010_atta.php

Bill Roggio, *Suicide bomber kills 17 in Kabul, including 5 ISAF troops,* Long War J. (Oct. 29, 2011), https://www.longwarjournal.org/archives/2011/10/suicide_bomber_kills_60.php

Bill Roggio, *Al Qaeda announces death of Atiyah Abd al Rahman,* Long War J. (Dec. 1, 2011), https://www.longwarjournal.org/archives/2011/12/al_qaeda_announces_d.php

Bill Roggio, *Haqqanis part of Taliban: Mullah Sangeen,* Long War J. (Jan. 7, 2012), https://www.longwarjournal.org/archives/2012/01/haqqanis_part_of_taliban_mulla.php

Bill Roggio, *Taliban appoint al Qaeda-linked commander to lead Peshawar shura,* Long War J. (Jan. 9, 2012), https://www.longwarjournal.org/archives/2012/01/taliban_appoint_al_q.php

Bill Roggio, *UN adds 2 Haqqani Network leaders to terrorist list,* Long War J. (Jan. 14, 2012), https://www.longwarjournal.org/archives/2012/01/un_adds_2_haqqani_ne.php

Bill Roggio, *2 More ISAF Troops Wounded in Latest Green-on-Blue Attack,* Long War J. (Aug. 13, 2012), https://www.longwarjournal.org/archives/2012/08/two_more_isaf_troops_wounded_i.php

Bill Roggio, *Mullah Omar addresses green-on-blue attacks,* Long War J. (Aug. 16, 2012), https://www.longwarjournal.org/archives/2012/08/mullah_omar_addresses_green-on.php

Bill Roggio, *US adds Haqqani Network to list of terror groups,* Long War J. (Sept. 7, 2012), https://www.longwarjournal.org/archives/2012/09/us_adds_haqqani_netw_1.php

Bill Roggio, *Taliban call Haqqani Network a 'conjured entity',* Long War J. (Sept. 9, 2012), https://www.longwarjournal.org/archives/2012/09/taliban_call_haqqani.php

Bill Roggio, *Zawahiri eulogizes Abu Yahya al Libi,* Long War J. (Sept. 11, 2012), https://www.longwarjournal.org/archives/2012/09/zawahiri_eulogizes_abu_yahya_a.php

Bill Roggio, *Senior Haqqani Network leader again calls on Turks, Kurds to wage jihad in Afghanistan,* Long War J. (Nov. 5, 2012), https://www.longwarjournal.org/archives/2012/11/senior_haqqani_netwo_2.php

Bill Roggio, *Treasury adds Hezbollah leader who was in US custody last year to terrorism list,* Long War J. (Nov. 19, 2012), https://www.longwarjournal.org/archives/2012/11/treasury_adds_hezbol.php

Bill Roggio, *Al Qaeda intelligence chief reported killed in drone strike,* Long War J. (Apr. 22, 2013), https://www.longwarjournal.org/archives/2013/04/al_qaeda_intelligenc.php

Bill Roggio, *US adds al Qaeda explosives expert to list of global terrorists*, Long War J. (June 6, 2013), https://www.longwarjournal.org/archives/2013/06/us_adds_al_qaeda_exp.php

Bill Roggio, *Al Qaeda 'paramilitary commander', Haqqani Network leader reported killed in recent drone strike*, Long War J. (July 6, 2013), https://www.longwarjournal.org/archives/2013/07/al_qaeda_military_co.php

Bill Roggio, *Afghan Military Claims Dual-hatted Taliban and al Qaeda Leader Killed in ISAF Airstrike*, Long War J. (Aug. 22, 2013), https://www.longwarjournal.org/archives/2013/08/afghan_military_clai.php

Bill Roggio, *Taliban suicide assault team attacks Afghan Army base in Kapisa*, Long War J. (Aug. 26, 2013), https://www.longwarjournal.org/archives/2013/08/taliban_suicide_assa_15.php

Bill Roggio, *Mullah Sangeen Zadran, al Qaeda commander reported killed in drone strike*, Long War J. (Sept. 6, 2013), https://www.longwarjournal.org/archives/2013/09/mullah_sangeen_zadra.php

Bill Roggio, *Taliban confirm death of Badruddin Haqqani in drone strike last year*, Long War J. (Sept. 8, 2013), https://www.longwarjournal.org/archives/2013/09/taliban_confirm_deat_1.php

Bill Roggio, *Senior Haqqani Network leader killed in Pakistan*, Long War J. (Nov. 11, 2013), https://www.longwarjournal.org/archives/2013/11/senior_haqqani_netwo_3.php

Bill Roggio, *US adds 3 senior Haqqani Network leaders to terrorism list*, Long War J. (Feb. 5, 2014), https://www.longwarjournal.org/archives/2014/02/us_adds_3_senior_haq.php

Bill Roggio, *Harakat-ul-Mujahideen 'operates terrorist training camps in eastern Afghanistan'*, Long War J. (Aug. 8, 2014), <https://www.longwarjournal.org/archives/2014/08/harakat-ul-mujahidee.php>

Bill Roggio, *US posts rewards for 5 Haqqani Network leaders*, Long War J. (Aug. 21, 2014), https://www.longwarjournal.org/archives/2014/08/us_posts_rewards_for.php

Bill Roggio, *Haqqani Network launched suicide attack at soccer game, Afghan intel claims*, Long War J. (Nov. 24, 2014), https://www.longwarjournal.org/archives/2014/11/haqqani_network_laun.php

Bill Roggio, *Taliban attacks in Afghanistan surge as Coalition ends combat mission*, Long War J. (Dec. 14, 2014), https://www.longwarjournal.org/archives/2014/12/taliban_attacks_in_a.php

Bill Roggio, *Haqqani Network Promotes Suicide, IED Attacks, and Ambushes in 'Caravan of Heroes'*, Long War J. (Apr. 10, 2015), <https://www.longwarjournal.org/archives/2015/04/haqqani-network-promotes-suicide-ied-attacks-and-ambushes-in-caravan-of-heroes.php>

Bill Roggio, *Afghan intel captures Taliban commander involved in targeting 'foreigners' in Kabul*, Long War J. (Mar. 31, 2015), <https://www.longwarjournal.org/archives/2015/03/afghan-intel-captures-taliban-commander-involved-in-targeting-foreigners-in-kabul.php>

Bill Roggio, *U.S. adds Haqqani Network commander to list of global terrorists*, Long War J. (Aug. 25, 2015), <https://www.longwarjournal.org/archives/2015/08/us-adds-haqqani-network-commander-to-list-of-global-terrorists.php>

Bill Roggio, *Al Qaeda Leader Killed in Eastern Afghanistan, NDS claims*, Long War J. (Sept. 14, 2015), <https://www.longwarjournal.org/archives/2015/09/al-qaeda-leader-killed-in-eastern-afghanistan-nds-claims.php>

Bill Roggio, *US military searches for Kabul Attack Network members*, Long War J. (Apr. 27, 2016), <https://www.longwarjournal.org/archives/2016/04/us-military-searches-for-kabul-attack-network-members.php>

Bill Roggio, *Baluchistan province is a primary hub for Afghan Taliban*, Long War J. (May 25, 2016), <https://www.longwarjournal.org/archives/2016/05/baluchistan-province-is-a-primary-hub-for-afghan-taliban.php>

Bill Roggio, *US military confirms deaths of al Qaeda deputy emir for eastern Afghanistan, explosive expert*, Long War J. (Dec. 20, 2016), <https://www.longwarjournal.org/archives/2016/12/us-military-confirms-deaths-of-al-qaeda-deputy-emir-for-eastern-afghanistan-explosive-expert.php>

Bill Roggio, *Afghan military helicopter destroyed in Taliban IED attack*, Long War J. (May 31, 2017), <https://www.longwarjournal.org/archives/2017/05/afghan-military-helicopter-destroyed-in-taliban-ied-attack.php>

Bill Roggio, *Qods Force-linked Taliban commander leads insurgency in central Afghanistan*, Long War J. (Aug. 9, 2017), <https://www.longwarjournal.org/archives/2017/08/qods-force-linked-taliban-commander-leads-insurgency-in-central-afghanistan.php>

Bill Roggio, *Anatomy of a Taliban ambush*, Long War J. (Sept. 1, 2017), <https://www.longwarjournal.org/archives/2017/09/anatomy-of-a-taliban-ambush.php>

Bill Roggio, *Taliban launches coordinated assault on Farah City*, Long War J. (May 15, 2018), <https://www.longwarjournal.org/archives/2018/05/taliban-launches-coordinated-assault-on-farah-city.php>

Bill Roggio, *Ghazni City up for grabs after coordinated Taliban assault*, Long War J. (Aug. 10, 2018), <https://www.longwarjournal.org/archives/2018/08/ghazni-city-up-for-grabs-after-coordinated-taliban-assault.php>

Bill Roggio, *US Treasury adds Qods Force, Hezbollah officials to list of global terrorists*, Long War J. (Nov. 13, 2018), <https://www.longwarjournal.org/archives/2018/11/us-treasury-adds-qods-force-hezbollah-officials-to-list-of-global-terrorists.php>

Bill Roggio, *US launches airstrikes on Taliban training camps*, Long War J. (Feb. 6, 2019), <https://www.longwarjournal.org/archives/2018/02/us-launches-airstrikes-on-taliban-training-camps.php>

Bill Roggio, *US adds Iranian-backed Shia militia and its leader to list of global terrorists*, Long War J. (Mar. 5, 2019), <https://www.longwarjournal.org/archives/2019/03/us-adds-iranian-backed-shia-militia-and-its-leader-to-list-of-global-terrorists.php>

Bill Roggio, *Taliban announces 'Al-Fath Jihadi Operations' for 2019*, Long War J. (Apr. 12, 2019), <https://www.longwarjournal.org/archives/2019/04/taliban-announces-al-fath-jihadi-operations-for-2019.php>

Bill Roggio, *US commander confirms: al Qaeda operating 'across' Afghanistan*, Long War J. (May 21, 2019), <https://www.longwarjournal.org/archives/2019/05/us-commander-confirms-al-qaeda-operating-across-afghanistan.php>

Bill Roggio, *Taliban suicide team kills a dozen policemen in Kandahar*, Long War J. (July 18, 2019), <https://www.longwarjournal.org/archives/2019/07/taliban-suicide-team-kills-a-dozen-policemen-in-kandahar.php>

Bill Roggio, *Taliban's prime objectives: US withdrawal, 'establishment of an Islamic government'*, Long War J. (Sept. 24, 2019), <https://www.longwarjournal.org/archives/2019/09/talibans-prime-objectives-us-withdrawal-establishment-of-an-islamic-government.php>

Bill Roggio, *3 senior Haqqani Network leaders to be freed in prisoner exchange*, Long War J. (Nov. 12, 2019), <https://www.longwarjournal.org/archives/2019/11/3-senior-haqqani-network-leaders-to-be-freed-in-prisoner-exchange.php>

Bill Roggio, *Qods Force commander Soleimani's carelessness put him in the U.S. military's crosshairs*, Long War J. (Jan. 3, 2020), <https://www.longwarjournal.org/archives/2020/01/qods-force-commander-soleimanis-carelessness-put-him-in-the-u-s-militarys-crosshairs.php>

Bill Roggio, *State designates Iran-backed League of the Righteous as Foreign Terrorist Organization*, Long War J. (Mar. 24, 2020), <https://www.longwarjournal.org/archives/2020/03/state-designates-iran-backed-league-of-the-righteous-as-foreign-terrorist-organization.php>

Bill Roggio, *NDS kills Al Qaeda commander in eastern Afghanistan*, Long War, J. (Mar. 31, 2021), <https://www.longwarjournal.org/archives/2021/03/nds-kills-al-qaeda-commander-in-eastern-afghanistan.php>

Bill Roggio, *U.S. offers \$10 million reward for Hezbollah's commander in Iraq*, Long War J. (Apr. 11, 2020), <https://www.longwarjournal.org/archives/2020/04/u-s-offers-10-million-reward-for-hezbollahs-commander-in-iraq.php>

Bill Roggio, *Taliban lauds Mullah Omar for defending Osama bin Laden after 9/11*, Long War J. (Apr. 24, 2020), <https://www.longwarjournal.org/archives/2020/04/taliban-lauds-mullah-omar-for-defending-osama-bin-laden-after-9-11.php>

Bill Roggio, *Taliban ramps up attacks after ending unilateral ceasefire*, Long War J. (June 16, 2020), <https://www.longwarjournal.org/archives/2020/06/taliban-ramps-up-attacks-after-ending-unilateral-ceasefire.php>

Bill Roggio, *Analysis: Taliban is caught in a lie by denying Al Qaeda's presence in Afghanistan*, Long War J. (June 17, 2020), <https://www.longwarjournal.org/archives/2020/06/analysis-taliban-is-caught-in-a-lie-by-denying-al-qaedas-presence-in-afghanistan.php>

Bill Roggio, *Veteran Al Qaeda leader killed in western Afghanistan*, Long War J. (Nov. 11, 2020), <https://www.longwarjournal.org/archives/2020/11/veteran-al-qaeda-leader-killed-in-western-afghanistan.php>

Bill Roggio, *Analysis: Al Qaeda continues to operate throughout Afghanistan*, Long War J. (Apr. 8, 2021), <https://www.longwarjournal.org/archives/2021/04/analysis-al-qaeda-continues-to-operate-throughout-afghanistan.php>

Bill Roggio, *Osama bin Laden's security chief triumphantly returns to hometown in Afghanistan*, Long War J. (Aug. 30, 2021), <https://www.longwarjournal.org/archives/2021/08/osama-bin-ladens-security-chief-triumphantly-returns-to-hometown-in-afghanistan.php>

Bill Roggio, *Mapping Taliban Control in Afghanistan*, Long War J., <https://www.longwarjournal.org/mapping-taliban-control-in-afghanistan>

Bill Roggio & Thomas Joscelyn, *The al Qaeda – Taliban Connection*, Wash. Exam'r (July 4, 2011), archived at <https://www.washingtonexaminer.com/weekly-standard/the-Al-Qaeda-taliban-connection>

Bill Roggio & Thomas Joscelyn, *US military strikes large al Qaeda training camps in southern Afghanistan*, Long War J. (Oct. 13, 2015), <https://www.longwarjournal.org/archives/2015/10/us-military-strikes-large-al-qaeda-training-camps-in-southern-afghanistan.php>

Bill Roggio & Lisa Lundquist, *Green-on-blue attacks in Afghanistan: the data*, Long War J. (Aug. 23, 2012), https://www.longwarjournal.org/archives/2012/08/green-on-blue_attack.php

Bill Roggio & Patrick Megahan, *ISAF raids against al Qaeda and allies in Afghanistan 2007-2013*, Long War J. (May 30, 2014), https://www.longwarjournal.org/archives/2014/05/al_qaeda_and_allies.php

Bill Roggio & Andrew Tobin, *Taliban completes conquest of Afghanistan after seizing Panjshir*, Long War J. (Sept. 6, 2021), <https://www.longwarjournal.org/archives/2021/09/taliban-completes-conquest-of-afghanistan-after-seizing-panjshir.php>

Bill Roggio & Amir Toumaj, *Iraq's PMF is IRGC's "next step," senior Qods Force commander says*, Long War J. (Dec. 17, 2016), <https://www.longwarjournal.org/archives/2016/12/iraqs-pmf-is-irgcs-next-step-senior-qods-force-commander-says.php>

Bill Roggio & Caleb Weiss, *Haqqani Network publicizes training camp in Afghanistan*, Long War J. (Sept. 17, 2015), <https://www.longwarjournal.org/archives/2015/09/haqqani-network-publicizes-training-camp-in-afghanistan.php>

Amir Toumaj, *Iraqi Popular Mobilization Forces an 'important and blessed phenomenon,' Khamenei says*, Long War J. (June 20, 2017), <https://www.longwarjournal.org/archives/2016/07/iraqs-prime-minister-establishes-popular-mobilization-front-as-a-permanent-independent-military-formation.php>

Government Documents:

49 Fed. Reg. 2836–02 (Jan. 23, 1984), <https://tile.loc.gov/storage-services/service/ll/fedreg/fr049/fr049015/fr049015.pdf>

Press Release, U.S. State Dep't, *Foreign Terrorist Organization, Designations by the Secretary of State* (Oct. 8, 1999), <https://2001-2009.state.gov/s/ct/rls/rpt/fto/2682.htm>

U.N. Security Council Resolution 1267 (Oct. 15, 1999), [https://undocs.org/S/RES/1267\(1999\)](https://undocs.org/S/RES/1267(1999))

Fact Sheet, U.S. State Dep't Bureau of South Asian Affairs, *The Taliban And The Afghan Drug Trade Released* (Dec. 20, 2000), https://1997-2001.state.gov/regions/sa/facts_taliban_drugs.html

Executive Order 13268 of July 2, 2002 – Termination of Emergency With Respect to the Taliban and Amendment of Executive Order 13224 of September 23, 2001 (67 Fed. Reg. 44,751) (July 3, 2002), <https://www.govinfo.gov/content/pkg/FR-2002-07-03/pdf/02-16951.pdf>

U.N. Security Council Resolution 1386 (Dec. 20, 2001), https://www.nato.int/isaf/topics/mandate/unscr/resolution_1386.pdf

Testimony of George J. Tenet, Director of Central Intelligence, before the Senate Armed Services Committee, *Worldwide Threat —Converging Dangers in a Post 9/11 World* (Feb. 6, 2002), https://fas.org/irp/congress/2002_hr/020602tenet.html

Testimony of George J. Tenet, Director of Central Intelligence, before the Senate Armed Services Committee, *Worldwide Threat —Converging Dangers in a Post 9/11 World* (Mar. 19, 2002), https://fas.org/irp/congress/2002_hr/031902tenet.html

Executive Order 13224 of September 23, 2001 – Blocking Property and Prohibiting Transactions With Persons Who Commit, Threaten To Commit, or Support Terrorism (66 Fed. Reg. 49,079) (Sept. 25, 2001), <https://www.govinfo.gov/content/pkg/FR-2001-09-25/pdf/01-24205.pdf>

The 9/11 Commission Report, <https://govinfo.library.unt.edu/911/report/911Report.pdf>

Dep't of Defense, *JTF-GTMO Detainee Assessment of Abdul Razak* (Oct. 22, 2004), <https://int.nyt.com/data/documenttools/86353-us9af-001043dp/936ec2285b67e6c1/full.pdf>

Press Conference by the President (George W. Bush), The White House, Office of the Press Secretary (Feb. 14, 2007, 11:01 am), <https://georgewbush-whitehouse.archives.gov/news/releases/2007/02/20070214-2.html>

MNCI, *Iranian Activity Executive Summary* (June 8, 2007) (attached hereto as Ex. P)

Multinational Corps-Iraq, Counter-IED Operational Integration Center, *JAM Special Groups Assessment* (Aug. 9, 2007) (attached hereto as Ex. F)

Press Release, U.N. Security Council, *Security Council Committee Adds One Individual to Taliban Section of Consolidated List* (Sept. 14, 2007), <https://www.un.org/press/en/2007/sc9116.doc.htm>

Press Release, U.S. Treasury Dep't, *Fact Sheet: Designation of Iranian Entities and Individuals for Proliferation Activities and Support for Terrorism* (Oct. 25, 2007), <https://www.treasury.gov/press-center/press-releases/Pages/hp644.aspx>

GEN Petraeus, *SECDEF WEEKLY UPDATE 05-11 AUGUST 2007* (attached hereto as Ex. K)

C-IED Management Board Presentation Powerpoint (Nov. 7, 2007) (attached hereto as Ex. Q)

Notice, U.S. State Dep't, In the Matter of the Designation of Sirajuddin Haqqani, aka Sirajuddin Haqqani, aka Siraj Haqqani, aka Siraj Haqani, aka Sarj Haqqani, aka Saraj Haqqani, as a Specially Designated Global Terrorist Pursuant to Section 1(b) of Executive Order 13224, as Amended at 12499 (73 FR 12499) (Mar. 7, 2008), <https://www.govinfo.gov/content/pkg/FR-2008-03-07/pdf/E8-4527.pdf>

U.S. State Dep't, Bureau of Counterterrorism, *Executive Order 13224*, <https://www.state.gov/executive-order-13224/>

U.S. Treasury Dep't, Office of Foreign Assets Control, *Anti-Terrorism Designations* (Mar. 11, 2008), <https://home.treasury.gov/policy-issues/financial-sanctions/recent-actions/20080311>

Dep't of Defense, *JTF-GTMO Detainee Assessment of Haji Hamidullah* (Apr. 23, 2008), <https://int.nyt.com/data/documenttools/82416-isn-1119-hamidullah-jtf-gtmo-detainee-assessment/3e60f4747b9fd10e/full.pdf>

Defense Intelligence Agency, Location and Activities of the Training Centers Affiliated with the Haqqani Network, Taliban, and Al Qaeda in Northern Waziristan and Future Plans and Activities of Sarajuddin ((Haqqani)), Intelligence Information Report (Apr. 2008) (emphasis omitted), <https://www.dia.mil/FOIA/FOIA-Electronic-Reading-Room/FOIA-Reading-Room-Other-Available-Records/FileId/155424/>

U.S. State Dep't, *Country Reports on Terrorism 2007* (Apr. 2008), <https://2009-2017.state.gov/documents/organization/105904.pdf>

Press Release, U.S. Treasury Dep't, *Treasury Designates Gulf-Based al Qaida Financiers* (June 5, 2008), <https://www.treasury.gov/press-center/press-releases/Pages/hp1011.aspx>

Press Statement, U.S. State Dep't, *Rewards for Justice: Sirajuddin Haqqani* (Mar. 25, 2009), <https://2009-2017.state.gov/r/pa/prs/ps/2009/03/120864.htm>

IWPR, *Tehran Accused of Complicity in Growing Weapons Trade* (Apr. 30, 2009), <https://iwpr.net/global-voices/tehran-accused-complicity-growing-weapons-trade>

U.S. State Dep't, *Country Reports on Terrorism 2008* (Apr. 2009), <https://2009-2017.state.gov/documents/organization/122599.pdf>

Press Release, U.S. Dep't of the Treasury, *Treasury Designates Individual, Entity Posing Threat to Stability in Iraq* (July 2, 2009), <https://www.treasury.gov/press-center/press-releases/Pages/tg195.aspx>

Afghanistan: Assessing The Road Ahead, Hr'g Before the U.S. Senate Committee on Foreign Relations, S. Hr'g 111-479 (Dec. 3, 2009) (statement of Hillary Rodham Clinton, Sec'y of State, U.S. State Dep't), https://www.foreign.senate.gov/imo/media/doc/120309_Transcript_Afghanistan%20Assessing%20the%20Road%20Ahead.pdf

Current and Projected National Security Threats to the United States: Hr'g Before the U.S. Senate Committee on Intelligence, S. Hr'g 111-557 (Feb. 2, 2010) (statement of Lt. Gen. Ronald Burgess, Jr., Dir., Def. Intelligence Agency), <https://www.govinfo.gov/content/pkg/CHRG-111shrg56434/html/CHRG-111shrg56434.htm>

U.S. Dep't of Defense, *Unclassified Report on Military Power of Iran* (Apr. 2010) https://fas.org/man/eprint/dod_iran_2010.pdf

Counter Insurgency Targeting Program Afghanistan – *Saji Mountain* (May 19, 2010) (attached hereto as Ex. L)

United Nations Security Council, *Nasiruddin Haqqani* (July 20, 2010), <https://www.un.org/securitycouncil/sanctions/1988/materials/summaries/individual/nasiruddin-haqqani>

Press Release, U.S. Treasury Dep't, *Anti-Terrorism Designations/Kingpin Act Designations* (July 22, 2010), <https://home.treasury.gov/policy-issues/financial-sanctions/recent-actions/20100722>

Press Release, U.S. Treasury Dep't, *Treasury Targets Taliban and Haqqani Network Leadership: Treasury Designates Three Financiers Operating in Afghanistan and Pakistan* (July 22, 2010), <https://www.treasury.gov/press-center/press-releases/Pages/tg782.aspx>

Email from svcsmartmfi to SMART Core re: Terrorism Finance: Designation of Three Taliban and Haqqani Financiers (July 30, 2010) (attached hereto as Ex. C)

Press Release, U.S. State Dep't, *Fact Sheet: U.S. Treasury Department Targets Iran's Support for Terrorism Treasury Announces New Sanctions Against Iran's Islamic Revolutionary Guard Corps-Qods Force Leadership* (Aug. 3, 2010), <https://www.treasury.gov/press-center/press-releases/Pages/tg810.aspx>

U.S. State Dep't, *Country Reports on Terrorism 2009* (Aug. 2010), <https://2009-2017.state.gov/documents/organization/141114.pdf>

Hearing on the Espionage Act and the Legal and Constitutional Issues Raised by Wikileaks, House Judiciary Committee, No. 111-160 (Dec. 16, 2010), <https://www.congress.gov/111/chrq/CHRG-111hhrq63081/CHRG-111hhrq63081.pdf>

Press Release, U.S. Treasury Dep't, *Treasury Targets the Financial And Support Networks of Al Qa'ida and the Taliban, Haqqani Network Leadership* (Feb. 9, 2011), <https://www.treasury.gov/press-center/press-releases/Pages/tg1055.aspx>

Counter Insurgency Targeting Program – Afghanistan, *Iranian Influence in Uruzgan* (Mar. 8, 2011) (attached hereto as Ex. H)

Email from svcsmartmfi to SMART Core re: Terrorism Finance: Designation of Taliban Financial Facilitators Khalil Al-Rahman Haqqani and Said Jan 'Abd Al- Salam (Mar. 10, 2011) (attached hereto as Ex. D)

The Situation in Afghanistan: Hr'g Before the S. Comm. on Armed Services, 112th Cong. 69 (Mar. 15, 2011) (statement of General David Petraeus), <https://www.govinfo.gov/content/pkg/CHRG-112shrg72295/pdf/CHRG-112shrg72295.pdf>

U.S. Dep't of Def., *Report on Progress Toward Security and Stability in Afghanistan* (Apr. 2011), http://web.archive.org/web/20210519102512/https://archive.defense.gov/news/1230_1231Report.pdf

National Ground Intelligence Center Counter Insurgency Targeting Program, *IRGC – QF Influence and Relations with the Taliban in Southwestern and Western Afghanistan* (Apr. 24, 2011) (attached hereto as Ex. I)

National Ground Intelligence Center Counter Insurgency Targeting Program, *Map IRGC Smuggling Networks Farah* (May 2, 2011) (attached hereto as Ex. M)

Press Release, U.S. State Dep't, *Designation of Haqqani Network Commander Badruddin Haqqani* (May 11, 2011), <https://2009-2017.state.gov/r/pa/prs/ps/2011/05/163021.htm>

Libya General License (June 21, 2011), <https://home.treasury.gov/policy-issues/financial-sanctions/recent-actions/20110621>

Press Release, U.S. Treasury Dep't, *Anti-terrorism Designations; Libya Identifications; Libya Designation Removals; Zimbabwe Designation Removals; Libya General License* (June 21, 2011); <https://home.treasury.gov/policy-issues/financial-sanctions/recent-actions/20110621>

Press Release, U.S. Treasury Dep't, *Treasury Targets Key Al-Qa'ida Funding and Support Network Using Iran as a Critical Transit Point* (July 28, 2011), <https://www.treasury.gov/press-center/press-releases/pages/tg1261.aspx>

Army Regulation 15-6 Report of Investigation – Crash of a CH-47 Aircraft in Wardak Province, Afghanistan on 6 August 2011 (attached hereto as Ex. A)

Press Release, U.S. State Dep't, *Designation of Haqqani Network Commander Sangeen Zadran* (Aug. 16, 2011), <https://2009-2017.state.gov/r/pa/prs/ps/2011/08/170582.htm>

Press Release, U.S. Treasury Dep't, *Treasury Continues Efforts Targeting Terrorist Organizations Operating in Afghanistan and Pakistan* (Sept. 29, 2011), <https://www.treasury.gov/press-center/press-releases/Pages/tg1316.aspx>

U.N. Security Council, *Abdul Aziz Abbasin* (Oct. 4, 2011) <https://www.un.org/securitycouncil/sanctions/1988/materials/summaries/individual/abdul-aziz-abbasin>

Fact Sheet: Safeguarding the U.S. Government's Classified Information and Networks, White House Office of the Press Secretary (Oct. 7, 2011), <https://obamawhitehouse.archives.gov/the-press-office/2011/10/07/fact-sheet-safeguarding-us-governments-classified-information-and-network>

Press Release, U.S. State Dep't, *Terrorist Designations of the al-Qaida Kurdish Battalions* (Jan. 5, 2012), <https://2009-2017.state.gov/r/pa/prs/ps/2012/01/180166.htm>

Nations Security Council, *Ahmed Jan Wazir* (Jan. 6, 2012), <https://www.un.org/securitycouncil/sanctions/1988/materials/summaries/individual/ahmed-jan-wazir>

United Nations Security Council, *Fazl Rabi* (Jan. 6, 2012), <https://www.un.org/securitycouncil/sanctions/1988/materials/summaries/individual/fazl-rabi>

Press Release, U.S. Treasury Dep't, *Treasury Designates Iranian Ministry of Intelligence and Security for Human Rights Abuses and Support for Terrorism* (Feb. 16, 2012), <https://www.treasury.gov/press-center/press-releases/Pages/tg1424.aspx>

Press Release, U.S. Treasury Dep't, *Treasury Designates Iranian Qods Force General Overseeing Afghan Heroin Trafficking Through Iran* (Mar. 7, 2012), <https://www.treasury.gov/press-center/press-releases/Pages/tg1444.aspx>

U.S. Dep't of Defense, *Unclassified Annual Report on Military Power of Iran* (Apr. 2012), <https://fas.org/man/eprint/dod-iran.pdf>

U.S. Dep't of Def., *Report on Progress Toward Security and Stability in Afghanistan and United States Plan for Sustaining the Afghanistan National Security Forces* (Apr. 2012), <https://apps.dtic.mil/sti/pdfs/ADA560366.pdf>

U.S. Dep't of Def., *Map Facilitation Networks Farah, Herat, and Badghis* (May 8, 2012) (attached hereto as Ex. N)

Eric Parks, *Iranian Weapons Smuggling Activities in Afghanistan (Unclassified)*, JIEDDO J2 Open Source Augmentation and Analysis Cell (Aug. 2012), <https://info.publicintelligence.net/JIEDDO-IranWeaponsSmuggling.pdf>

U.N. Security Council, *First report of the Analytical Support and Sanctions Implementation Monitoring Team submitted pursuant to resolution 1988 (2011) concerning the Taliban and associated individuals and entities* (Sept. 5, 2012), <https://www.undocs.org/S/2012/683>

U.S. State Dep't, *Report to Congress on the Haqqani Network* (Sept. 7, 2012) <https://2009-2017.state.gov/secretary/20092013clinton/rm/2012/09/197474.htm>

Press Release, U.S. Treasury Dep't, *Treasury Further Exposes Iran-Base Al-Qa'ida Network* (Oct. 18, 2012), <https://www.treasury.gov/press-center/press-releases/Pages/tg1741.aspx>

Press Release, U.S. State Dep't, *Designation of Haqqani Network Chief of Suicide Operations Qari Zakir* (Nov. 5, 2012), <https://2009-2017.state.gov/r/pa/prs/ps/2012/11/200165.htm>

Press Release, U.S. Treasury Dep't, *Treasury Targets Taliban Shadow Governor of Helmand Afghanistan as Narcotics Trafficker* (Nov. 15, 2012), <https://www.treasury.gov/press-center/press-releases/Pages/tg1768.aspx>

Press Release, U.S. Treasury Dep't, *Treasury Designates Hizballah Commander Responsible for American Deaths in Iraq* (Nov. 19, 2012), <https://www.treasury.gov/press-center/press-releases/Pages/tg1775.aspx>

Joint IED Defeat Organization Counter IED Operations/Intelligence Integration Center, *Logar Province Analysis* (Dec. 3, 2012) (attached hereto as Ex. B)

U.S. Dep't of Def., *Report on Progress Toward Security and Stability in Afghanistan* (Dec. 2012), https://dod.defense.gov/Portals/1/Documents/pubs/1230_Report_final.pdf

Press Release, U.S. Dep't of Defense, *Afghan, Coalition Forces Kill Insurgents in Logar Province* (Feb. 20, 2013), <https://web.archive.org/web/20170930022332/https://archive.defense.gov/news/newsarticle.aspx?id=119329>

U.S. State Dep't, *Country Reports on Terrorism 2012* (May 2013), <https://www.state.gov/j/ct/rls/crt/2012/209985.htm>

Press Release, U.S. Treasury Dep't, *Treasury Designates Senior Al-Qa'ida Bomb Maker* (June 6, 2013), <https://www.treasury.gov/press-center/press-releases/Pages/jl1973.aspx>

National Ground Intelligence Center Counter Insurgency Targeting Program, *RFI-S-2589 Kabul Province Facilitation Quick Look* (July 10, 2013) (attached hereto as Ex. R)

Press Release, U.S. Treasury Dep't, *Treasury Designates Senior Al-Qa'ida Official and Terrorist Training Center Supporting Lashkar-E Tayyiba and the Taliban* (Aug. 20, 2013) <https://www.treasury.gov/press-center/press-releases/Pages/jl2144.aspx>

Press Release, U.S. Dep't of Treasury, *Treasury Sanctions Hizballah Leadership* (Aug. 22, 2013), <https://www.treasury.gov/press-center/press-releases/Pages/jl2147.aspx>

United Nations Security Council, Abd-al-Hamid al-Masli (Nov. 26, 2013), https://www.un.org/securitycouncil/sanctions/1267/qa_sanctions_list/summaries/individual/abd-al-hamid-al-masli

Press Release, U.S. Treasury Dep't, *Treasury Department Targets Key Haqqani Network Leaders* (Feb. 5, 2014), <https://www.treasury.gov/press-center/press-releases/Pages/jl2284.aspx>

Press Release, U.S. Treasury Dep't, *Treasury Targets Networks Linked to Iran* (Feb. 6, 2014), <https://www.treasury.gov/press-center/press-releases/pages/jl2287.aspx>

U.S. State Dep't, *Country Reports on Terrorism 2013* (Apr. 2014), <https://2009-2017.state.gov/documents/organization/225886.pdf>

National Ground Intelligence Center Counter Insurgency Targeting Program, *Miscellaneous Analytical Product: Regional Command-Southwest/West Lethal Aid Facilitation* (Aug. 1, 2014) (attached hereto as Ex. O)

Press Release, U.S. State Dep't, *Rewards for Justice - Reward Offers for Information on Haqqani Network Leaders* (Aug. 20, 2014), <https://2009-2017.state.gov/r/pa/prs/ps/2014/230778.htm>

START, The National Alliance (or United Islamic Front for Salvation of Afghanistan – UIFSA) (last updated Oct. 25, 2014), <https://www.start.umd.edu/baad/narratives/northern-alliance-or-united-islamic-front-salvation-afghanistan-uifsa>

Press Release, U.S. Treasury Dep't, *Terrorist Designation of Abdul Aziz Haqqani* (Aug. 25, 2015), <https://2009-2017.state.gov/r/pa/prs/ps/2015/08/246335.htm>

U.S. Treasury Dep't, *Treasury Designates Senior al-Qaida Leader in Afghanistan* (Feb. 10, 2016), <https://www.treasury.gov/press-center/press-releases/Pages/jl0346.aspx>

U.S. State Dep't, *Country Reports on Terrorism 2015* (June 2, 2016), <https://2009-2017.state.gov/documents/organization/258249.pdf>

United Nations Security Council, *Resolution 2347 (2017)* (Mar. 24, 2017), [https://www.undocs.org/S/RES/2347%20\(2017\)](https://www.undocs.org/S/RES/2347%20(2017))

Afghanistan's Terrorist Resurgence: Al Qaeda, ISIS, and Beyond. Bill Roggio, Testimony before the House Committee on Foreign Affairs, Subcommittee on Terrorism, Nonproliferation, and Trade (Apr. 27, 2017), <https://docs.house.gov/meetings/FA/FA18/20170427/105889/HHRG-115-FA18-Transcript-20170427.pdf>

Press Release, U.S. Treasury Dep't, *U.S. and Saudi Arabia to Co-Chair New Terrorist Financing Targeting Center* (May 21, 2017), <https://www.treasury.gov/press-center/press-releases/Pages/sm0092.aspx>

U.S. Dep't of Def., *Enhancing Security and Stability in Afghanistan* (June 2017), https://dod.defense.gov/Portals/1/Documents/pubs/June_2017_1225_Report_to_Congress.pdf

U.S. State Dep't, *Country Reports on Terrorism 2016* (July 2017), https://www.state.gov/wp-content/uploads/2019/04/crt_2016.pdf

U.S. State Dep't Mem. 17 STATE 56471 re: New Iran Policy: Guidance for Posts (Oct. 13, 2017) (attached hereto as Ex. E)

Press Release, U.S. Treasury Dep't, *Treasury Designates the IRGC under Terrorism Authority and Targets IRGC and Military Supporters under Counter-Proliferation Authority* (Oct. 13, 2017), <https://www.treasury.gov/press-center/press-releases/Pages/sm0177.aspx>

U.S. State Dep't, *Country Reports on Terrorism 2017* (Sept. 2018), <https://www.state.gov/reports/country-reports-on-terrorism-2017/>

Press Release, U.S. Treasury Dep't, *Treasury and the Terrorist Financing Targeting Center Partners Sanction Taliban Facilitators and their Iranian Supporters* (Oct. 23, 2018), <https://home.treasury.gov/news/featured-stories/treasury-and-the-terrorist-financing-targeting-center-partners-sanction>

Press Release, U.S. Treasury Dep't, *Treasury Sanctions Key Hizballah, IRGC-QF Networks in Iraq* (Nov. 13, 2018), <https://home.treasury.gov/news/press-releases/sm546>

Defense Intelligence Agency, *Iraq: Iran-Backed Shia Militia Responsibility for U.S. Casualties* (Jan. 25, 2019) (attached hereto as Ex. G)

Media Note, U.S. State Dep't, *Terrorist Designation of Harakat al-Nujaba (HAN) and Akram 'Abbas al-Kabi* (Mar. 5, 2019), <https://2017-2021.state.gov/state-department-terrorist-designation-of-harakat-al-nujaba-han-and-akram-abbas-al-kabi/index.html>

Statement from the President on the Designation of the Islamic Revolutionary Guard Corps as a Foreign Terrorist Organization (Apr. 8, 2019), <https://ir.usembassy.gov/statement-from-the-president-on-the-designation-of-the-islamic-revolutionary-guard-corps-as-a-foreign-terrorist-organization/>

Press Release, U.S. State Dep't, *Fact Sheet: Designation of the Islamic Revolutionary Guard Corps* (Apr. 8, 2019), <https://2017-2021.state.gov/designation-of-the-islamic-revolutionary-guard-corps/index.html>

U.S. State Dep't, In the Matter of the Designation of the Islamic Revolutionary Guard Corps (and Other Aliases) as a Foreign Terrorist Organization, 84 Fed. Reg. 15278-01 (Apr. 15, 2019), <https://www.govinfo.gov/content/pkg/FR-2019-04-15/pdf/2019-07415.pdf>

Defense Intelligence Agency, *Iran Military Power: Ensuring Regime Survival and Securing Regional Dominance* (2019), https://www.dia.mil/Portals/27/Documents/News/Military%20Power%20Publications/Iran_Military_Power_LR.pdf

Statement by the Dep't of Defense (Jan. 2, 2020), <https://www.defense.gov/Newsroom/Releases/Release/Article/2049534/statement-by-the-department-of-defense/>

Media Note, U.S. State Dep't, *State Department Terrorist Designations of Asa'ib Ahl al-Haq and Its Leaders, Qays and Laith al-Khazali* (Jan. 3, 2020), <https://2017-2021.state.gov/state-department-terrorist-designations-of-asaib-ahl-al-haq-and-its-leaders-qays-and-laith-al-khazali/index.html>

Email from SMART Archive to SMART CORE re: Terrorism Finance: Designation of Gulf-Based Al-Qaida Financiers (Feb. 17, 2020) (attached hereto as Ex. J)

William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021, H.R. 6395, 116th Cong. § 1217 (2020), <https://www.congress.gov/bill/116th-congress/house-bill/6395/text>

U.S. State Dep't, Iran Action Group, *Outlaw Regime: A Chronicle of Iran's Destructive Activities* (2020) ("Outlaw Regime"), <https://www.state.gov/wp-content/uploads/2020/09/Outlaw-Regime-2020-A-Chronicle-of-Irans-Destabilizing-Activity.pdf>

Press Release, U.S. State Dep't, *Terrorist Designation of Ansarallah in Yemen* (Jan. 10, 2021), <https://2017-2021.state.gov/terrorist-designation-of-ansarallah-in-yemen/index.html>

Press Statement of Secretary of State, Michael Pompeo, *United States Takes Action to Counter Iranian Support of al-Qa'ida* (Jan. 12, 2021), <https://2017-2021.state.gov/united-states-takes-action-to-counter-iranian-support-for-al-qaida/index.html>

Statement of Secretary of State, Michael Pompeo, *The Iran-al-Qaida Axis*, U.S. Embassy in Georgia (Jan. 12, 2021), <https://ge.usembassy.gov/the-iran-al-qaida-axis/>

FBI Most Wanted, *Abdullah Ahmed Abdullah*, https://web.archive.org/web/20201231190921/https://www.fbi.gov/wanted/wanted_terrorists/abdullah-ahmed-abdullah

FBI History, *East African Embassy Bombings*, <https://www.fbi.gov/history/famous-cases/east-african-embassy-bombings>

U.S Treasury Dep't, *Specially Designated Nationals List Update* (Jan. 12, 2021), <https://home.treasury.gov/policy-issues/financial-sanctions/recent-actions/20210112>

Press Statement, U.S. State Dep't, *Revocation of the Terrorist Designations of Ansarallah* (Feb. 12, 2021), <https://www.state.gov/revocation-of-the-terrorist-designations-of-ansarallah/>

United Nations Security Council, *Twelfth report of the Analytical Support and Sanctions Monitoring Team submitted pursuant to resolution 2557 (2020) concerning the Taliban and other associated individuals and entities constituting a threat to the peace stability and security of Afghanistan* (June 1, 2021), <https://www.undocs.org/en/S/2021/486>

United Nations Security Council, *Letter dated 20 May 2021 from the Chair of the Security Council Committee established pursuant to resolution 1988 (2011) addressed to the President of the Security Council* (June 1, 2021), <https://www.undocs.org/pdf?symbol=en/S/2021/486>

United Nations Security Council, *Letter dated 15 July 2021 from the Chair of the Security Council Committee pursuant to resolutions 1267 (1999), 1989 (2011) and 2253 (2015) concerning Islamic State in Iraq and the Levant (Da'esh), AL-Qaida and associated individuals, groups, undertakings and entities addressed to the President of the Security Council* (July 21, 2021), https://www.securitycouncilreport.org/atf/cf/%7B65BF9B-6D27-4E9C-8CD3-CF6E4FF96FF9%7D/S_2021_655_E.pdf

Declaration of Ripley Quinby IV, Deputy Associate Director in the Office of Global Targeting at the U.S. Department of Treasury (Sept. 8, 2021)

FBI Most Wanted, *Saif al-Adel*, https://www.fbi.gov/wanted/wanted_terrorists/saif-al-adel

Office of the Historian, U.S. State Dep't, *The Iranian Hostage Crisis*,
<https://history.state.gov/departmenthistory/short-history/iraniancrises>

Press Release, U.S. Treasury Dep't, *Anti-terrorism Designations; Libya Sanctions Identifications* (Mar. 22, 2011), <https://home.treasury.gov/policy-issues/financial-sanctions/recent-actions/20110322>

Rewards for Justice, *Wanted: Information that brings to justice . . . Sirajuddin Haqqani Up to \$10 Million Reward*, https://rewardsforjustice.net/english/sirajuddin_haqqani.html

Rewards for Justice, *Wanted: Information that brings to justice . . . Abdul Zakir Up to \$5 Million Reward*, https://rewardsforjustice.net/english/abdul_zakir.html

Rewards for Justice, *Wanted: Information that brings to justice . . . Muhammad Abbatay ('Abd al-Rahman al-Maghrebi)*, https://rewardsforjustice.net/english/muhammad_abbatay.html

U.S. State Dep't, *State Sponsors of Terrorism*,
<https://web.archive.org/web/20191114231933/https://www.state.gov/state-sponsors-of-terrorism/>

Books:

Hassan Abbas, *The Taliban Revival: Violence and Extremism on the Pakistan-Afghanistan Frontier* (Yale Univ. Press 2014)

Janet Afary, Britannica.com, *Iranian Revolution [1978-1979]* (last updated Mar. 25, 2021), <https://www.britannica.com/event/Iranian-Revolution>

Vahid Brown & Don Rassler, *Fountainhead of Jihad: The Haqqani Nexus, 1973-2012* (Oxford Univ. Press 2013)

Steve Coll, *Directorate S: The CIA and America's Secret Wars in Afghanistan and Pakistan* (Penguin 2019)

Steve Coll, *Ghost Wars: The Secret History of the CIA, Afghanistan, and Bin Laden from the Soviet Invasion to September 10, 2001* (Penguin 2004)

Anand Gopal, *No Good Men Among the Living: America, The Taliban, and The War Through Afghan Eyes* (Picador 2014)

Rohan Gunaratna, *Inside Al Qaeda: Global Network of Terror* (2002)

Ashley Jackson, *Life Under the Taliban Shadow Government*, Overseas Development Institute (June 2018), <https://cdn.odi.org/media/documents/12269.pdf>

Steven O'Hern, *Iran's Revolutionary Guard: The Threat That Grows While America Sleeps* (Potomac Books, 1st ed. 2012)

John O'Loughlin, Frank D. W. Witmer, Andrew M. Linke & Nancy Thorwardson, *Peering into the Fog of War: The Geography of the WikiLeaks Afghanistan War Logs, 2004-2009*, Eurasian

Ahmad Rashid, *Taliban: Militant Islam, Oil and Fundamentalism in Central Asia* (Yale Univ. Press 2000)

Bruce Riedel, *Deadly Embrace: Pakistan, America, And The Future Of The Global Jihad*, 100 (Brookings Inst. Press 2d ed. 2011)

Thomas Ruttig, *The Other Side: Dimensions of the Afghan Insurgency: Causes, Actors and Approaches to 'Talks,'* Afghanistan Analysts Network (July 2009), <https://www.afghanistan-analysts.org/wp-content/uploads/downloads/2012/10/200907-AAN-Report-Ruttig-The-Other-Side.pdf>

Syed Saleem Shahzad, *Inside Al-Qaeda and the Taliban: Beyond Bin Laden and 9/11* (Pluto Press 2011), <https://ia601605.us.archive.org/24/items/InsideAlQaedaAndTaliban/InsideAlQaedaAndTaliban.pdf>

Anne Stenersen, *Al-Qaida in Afghanistan* (Cambridge Univ. Press 2017)

Peter Tomsen, *The Wars of Afghanistan: Messianic Terrorism, Tribal Conflicts, and the Failures of Great Powers* (2011)

Brian Glyn Williams, *Afghanistan Declassified: A Guide to America's Longest War* (Univ. of Penn. Press 2012)

Britannica.com, *Islamic Revolutionary Guard Corps – Iranian armed forces* (“IRGC Britannica”), <https://www.britannica.com/topic/Islamic-Revolutionary-Guard-Corps>

Britannica.com, *White Revolution – Iranian History*, <https://www.britannica.com/topic/White-Revolution>

News Articles:

Maria Abi-Habib, *Tehran Builds on Outreach to Taliban*, Wall St. J. (July 31, 2012), <https://www.wsj.com/articles/SB10000872396390444130304577560241242267700>

Sarah Almukhtar & Karen Yourish, *More Than 14 Years After U.S. Invasion, the Taliban Control Large Parts of Afghanistan*, N.Y. Times (Apr. 19, 2016), <https://www.nytimes.com/interactive/2015/09/29/world/asia/afghanistan-taliban-maps.html>

Miles Amoores, *Iranian military teaches Taliban fighters the art of ambush*, The Times (Mar. 21, 2010), <https://www.thetimes.co.uk/article/iran-pays-the-taliban-to-kill-us-soldiers-k6vmxmmmqlvh>

Miles Amoores, *Iran pays the Taliban to Kill US Soldiers*, The Times (Sept. 5, 2010), <https://www.thetimes.co.uk/article/iran-pays-the-taliban-to-kill-us-soldiers-k6vmxmmmqlvh>

John Ward Anderson, *Iran Vows to Rescue U.S. Pilots Who Crash on Its Soil*, Wash. Post (Oct. 18, 2001), <https://www.washingtonpost.com/archive/politics/2001/10/18/iran-vows-to-rescue-us-pilots-who-crash-on-its-soil/6fab6bba-c130-47d0-9c44-e7ec3d7652e4/>

Ben Arnoldy, *Who's Really Behind the Kabul Attacks?*, The Christian Science Monitor (Sept. 14, 2011), <https://www.csmonitor.com/World/Asia-South-Central/2011/0914/Who-s-really-behind-the-Kabul-attacks>

Brian Bennett, *Iran Raises the Heat in Afghanistan*, Time (Feb. 22, 2008), <http://content.time.com/time/world/article/0,8599,1716579,00.html>

Eiki Berg, Scott Pegg, *Scrutinizing a Policy of "Engagement Without Recognition": US Requests for Diplomatic Actions With De Facto States*, Foreign Policy Analysis, Vol. 14, Issue 3, 388–407 (July 2018), <https://doi.org/10.1093/fpa/orw044>

Peter Bergen, *The Front*, New Republic (Oct. 19, 2009), <https://newrepublic.com/article/70376/the-front>

Frud Bezhan, *What's Behind Former Afghan Warlord Ismail Khan's Public Call to Arms?* (Nov. 15, 2012), <https://www.theatlantic.com/international/archive/2012/11/whats-behind-former-afghan-warlord-ismail-khans-public-call-to-arms/265226/>

Julian Borger & Richard Norton-Taylor, *British Special Forces Seize Iranian Rockets In Afghanistan*, The Guardian (Mar. 9, 2011), <https://www.theguardian.com/world/2011/mar/09/iranian-rockets-afghanistan-taliban-nimruz>

Murray Brewster, *A more vicious, sinister breed of Taliban moves into Kandahar*, Canadian Press (Feb. 8, 2009), <https://www.metro.us/a-more-vicious-sinister-breed-of-taliban-moves-into-kandahar/>

Murray Brewster, *Fanatical Taliban wing moves into Kandahar*, The Toronto Star (Feb. 8, 2009), https://www.thestar.com/news/world/2009/02/08/fanatical_taliban_wing_moves_into_kandahar.html

Elisabeth Bumiller, *Video Shows U.S. Killing of Reuters Employees*, N.Y. Times (April 5, 2010), <https://www.nytimes.com/2010/04/06/world/middleeast/06baghdad.html>

Max Burman, *Trump confirms Osama bin Laden's son Hamza killed in U.S. operation*, NBCNews (Sept. 14, 2019), <https://www.nbcnews.com/news/world/trump-confirms-osama-bin-laden-s-son-hamza-killed-u-n1054471>

Daniel Byman, *The Deadly Legacy of Khobar Towers*, Wall St. J. (June 10, 2021), <https://www.wsj.com/articles/the-deadly-legacy-of-khobar-towers-11623341179>

Kate Clark, *Taliban claim weapons supplied by Iran*, The Telegraph (Sept. 14, 2008), <https://www.telegraph.co.uk/news/worldnews/asia/afghanistan/2958093/Taliban-claim-weapons-supplied-by-Iran.html>

Kate Clark, *Arming the Taleban*, BBC News (Sept. 18, 2008), http://news.bbc.co.uk/2/hi/south_asia/7623496.stm

Tom Coghlan, *Taliban in first heat-seeking missile attack*, The Telegraph (July 28, 2007), <https://www.telegraph.co.uk/news/majornews/1558756/Taliban-in-first-heat-seeking-missile-attack.html>

Zachary Cohen, *US intelligence indicates Iran paid bounties to Taliban for targeting American troops in Afghanistan*, CNN (Aug. 17, 2020), <https://www.cnn.com/2020/08/17/politics/iran-taliban-bounties-us-intelligence/index.html>

Matthew Cole, *Killing Ourselves in Afghanistan*, Salon (Mar. 10, 2008), <https://www.salon.com/2008/03/10/taliban/>

Isabel Coles, *Tensions Rise in the Middle East After U.S. Killing of Iranian Military Leader*, Wall St. J. (Jan. 3, 2020), https://www.wsj.com/articles/u-s-strike-in-iraq-threatens-ties-with-vital-middle-east-ally-11578058413?mod=hp_lead_pos1&mod=article_inline

Pamela Constable, *Gates Visits Kabul, Cites Rise in Cross-Border Attacks Defense Secretary May Recommend More U.S. Troops*, Wash. Post (Jan. 17, 2007), <https://www.washingtonpost.com/archive/politics/2007/01/17/gates-visits-kabul-cites-rise-in-cross-border-attacks-span-classbankheaddefense-secretary-may-recommend-more-us-troopsspan/fd79a96d-fedf-46e7-ae4a-9a06ef4b4e14/>

Pamela Constable, *The end of the Afghanistan I knew*, National Geographic Magazine (Sept. 9, 2021), <https://www.nationalgeographic.com/history/article/the-end-of-the-afghanistan-i-knew>

Con Coughlin, *Iran receives al Qaeda praise for role in terrorist attacks*, The Telegraph (Nov. 23, 2008), <https://www.telegraph.co.uk/news/worldnews/middleeast/iran/3506544/Iran-receives-al-Qaeda-praise-for-role-in-terrorist-attacks.html>

Corey Dickstein, *Fort Stewart honors five soldiers killed in Afghanistan*, Savannah Morning News (Sept. 20, 2013), <https://www.savannahnow.com/article/20130920/NEWS/309209790>

Golnaz Esfandiari, *Iran Defends Hosting Taliban Delegation Despite Decades-Old Attacks In Afghanistan*, Radio Free Europe/Radio Liberty (Feb. 4, 2021), <https://www.rferl.org/a/iran-defends-hosting-taliban-delegation-despite-decades-old-attacks-in-afghanistan/31085898.html>

Ken Dilanian, *New Taliban head of security for Kabul is wanted by U.S. as terrorist*, NBC News (Aug. 26, 2021), <https://www.nbcnews.com/politics/national-security/new-taliban-head-security-kabul-wanted-u-s-terrorist-n1277700>

Ben Farmer, *Iranian weapons getting through to Taliban*, The Telegraph (June 8, 2009), <https://www.telegraph.co.uk/news/worldnews/asia/afghanistan/5477283/Iranian-weapons-getting-through-to-Taliban.html>

Yaghoub Fazeli, *Taliban condemn killing of Iran's Qassem Soleimani*, Al Arabiya English (updated May 20, 2020), <https://english.alarabiya.net/News/middle-east/2020/01/05/Taliban-condemn-killing-of-Iran-s-Qassem-Soleimani->

Dexter Filkins, *The Shadow Commander*, The New Yorker (Sept. 23, 2013), <https://www.newyorker.com/magazine/2013/09/30/the-shadow-commander>

Carlotta Gall, *Taliban Attack Afghan Officials*, N.Y. Times (June 19, 2005), <https://www.nytimes.com/2005/06/19/world/asia/taliban-attack-afghan-officials.html>.

Carlotta Gall, *In Afghanistan, U.S. Exits, and Iran Comes In*, N.Y. Times (Aug. 5, 2017), <https://www.nytimes.com/2017/08/05/world/asia/iran-afghanistan-taliban.html>

Thomas Gibbons-Neff and Mujib Mashal, *A Rarely Seen Weapon Destroys a Helicopter in Afghanistan*, N.Y. Times (July 30, 2020), <https://www.nytimes.com/2020/07/30/world/asia/afghanistan-taliban-helicopter-missile.html>

Dr. Antonion Giustozzi, *Afghanistan: Taliban's organization and structure*, LandInfo (Aug. 23, 2017), https://www.landinfo.no/asset/3589/1/3589_1.pdf

Sajjan M. Gohel, *Iran's Ambiguous Role in Afghanistan*, CTC Sentinel (Mar. 2010), <https://ctc.usma.edu/wp-content/uploads/2010/08/CTCSentinel-Vol3Iss3-art5.pdf>

Adam Goldman et al., *Al Qaeda's No. 2, Accused in U.S. Embassy Attacks, Was Killed in Iran*, N.Y. Times (updated Nov. 27, 2020), <https://www.nytimes.com/2020/11/13/world/middleeast/al-masri-abdullah-qaeda-dead.html>

Anand Gopal, *The most deadly US foe in Afghanistan*, Christian Science Monitor (June 1, 2009), <https://www.csmonitor.com/World/Asia-South-Central/2009/0601/p10s01-wosc.html>

Anand Gopal, *Afghan Police Killings Highlight Holes in Security*, Wall St. J. (Dec. 15, 2009), <https://www.wsj.com/articles/SB126077435068890211>

Matthew Green, *'Father of Taliban' urges US concessions*, Financial Times (Nov. 13, 2011), <https://www.ft.com/content/8e0c7b26-0dbf-11e1-91e5-00144feabdc0>

Christopher Hamill-Stewart, *New Iran-based Al-Qaeda head "a potential asset to Tehran*, Arab News (Feb. 26, 2021), <https://www.arabnews.com/node/1815886/middle-east>

Sirajuddin Haqqani, *What We, the Taliban, Want*, N.Y. Times (Feb. 20, 2020), <https://www.nytimes.com/2020/02/20/opinion/taliban-afghanistan-war-haqqani.html>

Thomas Harding, *Taliban 'use Iranian missiles on UK troops'*, The Telegraph (May 22, 2007), <https://www.telegraph.co.uk/news/worldnews/1552311/Taliban-use-Iranian-missiles-on-UK-troops.html>

Alex Horton, *Soleimani's legacy: The gruesome, advanced IEDs that haunted U.S. troops in Iraq*, Wash. Post (Jan. 3, 2020), <https://www.washingtonpost.com/national-security/2020/01/03/soleimanis-legacy-gruesome-high-tech-ieds-that-haunted-us-troops-iraq/>

Douglas Jehl & Eric Schmitt, *Aftereffect: Havens; U.S. Suggest a Qaeda Cell in Iran Directed Saudi Bombings*, N.Y. Times (May 21, 2003), <https://www.nytimes.com/2003/05/21/world/aftereffects-havens-us-suggests-a-qaeda-cell-in-iran-directed-saudi-bombings.html>

Rick Jervis, *3 U.S. Soldiers Killed by Afghan Army Soldier in Insider Attack*, USA Today (June 10, 2017), <https://www.usatoday.com/story/news/world/2017/06/10/2-us-soldiers-killed-afghan-army-soldier-insider-attack/102702126/>

Thomas Joscelyn & Bill Roggio, *Trump's Bad Deal With The Taliban*, Politico (Mar. 18, 2019), <https://www.politico.com/magazine/story/2019/03/18/donald-trump-afghanistan-zalmay-khalilzad-225815/>

Aslam Khan, *Taliban Leader Warns Of Long Guerilla War*, Gulf News UAE (Oct. 21, 2001), <https://gulfnews.com/uae/taliban-leader-warns-of-long-guerrilla-war-1.427860>

Shelly Kittleson, *Why Iran Will Welcome the Taliban Takeover in Afghanistan*, Foreign Policy (Aug. 18, 2021), <https://foreignpolicy.com/2021/08/18/why-iran-will-welcome-the-taliban-takeover-in-afghanistan/>

Evan F. Kohlmann, *Al-Qa'ida's Yemeni Expatriate Faction in Pakistan*, CTC Sentinel (Jan. 2011), <https://ctc.usma.edu/wp-content/uploads/2011/05/CTCSentinel-Vol4Iss14.pdf>

Dan Lamothe, *'Probably the largest' Al Qaeda training camp ever destroyed in Afghanistan*, Wash. Post (Oct. 30, 2015), <https://www.washingtonpost.com/news/checkpoint/wp/2015/10/30/probably-the-largest-al-qaeda-training-camp-ever-destroyed-in-afghanistan/>

Ali M Latifi, *'All Afghans' should feel safe under Taliban, says security chief*, Al Jazeera (Aug. 22, 2021), <https://www.aljazeera.com/news/2021/8/22/all-afghans-should-feel-safe-under-taliban-says-security-chief>

Guillaume Lavallee, *UAE Envoy to Kabul dies of wounds from January bombing*, Agence France Presse English Wire (Feb. 15, 2017), <https://www.rappler.com/world/middle-east/uae-envoy-kabul-dies-wounds-january-bombing>

J.P. Lawrence, *US, Allies' Military Successes Drove Down Terrorism Deaths Almost Everywhere Except Afghanistan, Report Says*, Stars & Stripes (Nov. 21, 2019), 2019 WLNR 35166439.

Quil Lawrence, *American Dad Fights For The Afghan Interpreter Who Aided His Fallen Son*, NPR (Sept. 23, 2015), <https://www.npr.org/sections/parallels/2015/09/23/442819026/american-dad-fights-for-the-afghan-interpreter-who-aided-his-fallen-son>

Richard Leiby, *2 more NATO troops killed in insider attack*, Wash. Post (Sept. 15, 2012), https://www.washingtonpost.com/world/war-zones/2-more-nato-troops-killed-in-insider-attack/2012/09/15/0947e0ec-ff63-11e1-98c6-ec0a0a93f8eb_story.html

Adrian Levy & Cathy Scott-Clark, *Al-Qaeda Has Rebuilt Itself – With Iran's Help*, The Atlantic (Nov. 11, 2017), <https://www.theatlantic.com/international/archive/2017/11/al-qaeda-iran-cia/545576/2>

Tim Lister, *Taliban meet again with former Afghan President Karzai and other key figures*, CNN (Aug. 18, 2021), https://edition.cnn.com/world/live-news/afghanistan-taliban-us-news-08-18-21/h_7ae041b1c43f061b434d29c02e35603e

Tim Lister & Eliza Mackintosh, *Taliban announce hardline caretaker government for Afghanistan*, CNN (Sept. 7, 2021), <https://www.msn.com/en-us/news/world/taliban-announce-hardline-caretaker-government-for-afghanistan/ar-AAObYB4?ocid=uxbndlbing>

Douglas London, *20 years after 9/11, are we safer?*, The Hill (Sept. 11, 2021), <https://thehill.com/opinion/national-security/569910-20-years-after-9-11-are-we-safer?rl=1>

Sheila MacVicar and Tom Mintier, *Pakistan closes Taliban embassy*, CNN (Nov. 22, 2001), <https://www.cnn.com/2001/WORLD/asiapcf/south/11/22/gen.taliban.embassy/index.html>

Ahmad K. Majidiyar, *Iran bribes Afghan politicians to reject deal with U.S.*, Blog Post, American Enterprise Institute (May 25, 2012), <https://www.aei.org/foreign-and-defense-policy/iran-bribes-afghan-politicians-to-reject-deal-with-u-s/>

Mujib Mashal, *Haqqanis Steering Deadlier Taliban in Afghanistan, Officials Say*, N.Y. Times (May 7, 2016), <https://www.nytimes.com/2016/05/08/world/asia/haqqanis-steering-deadlier-taliban-in-afghanistan-officials-say.html>

Tim McGirk, *Did Iran Help al Qaeda Escape?*, Time (Feb. 2, 2002), <http://content.time.com/time/world/article/0,8599,198857,00.html>

Jason Motlagh, *As the Taliban rise again, Afghanistan's past threatens its present*, National Geographic Magazine (Aug. 15, 2021), <https://www.nationalgeographic.com/history/article/as-the-taliban-rise-again-afghanistans-past-threatens-its-present>

Craig Nelson et al., *Afghan Government Struggles to Oust Taliban From Strategic City*, Wall St. J. (Aug. 13, 2018), <https://www.wsj.com/articles/afghan-government-struggles-to-oust-taliban-from-strategic-city-1534197873>

Scott Neuman, *Afghan Gov'ts Seek U.N. Recognition*, AP News (Sept. 21, 1998), <https://apnews.com/article/57eca458535a556fb99054c2c76ccdb8>

Mullah Omar – *in his own words*, The Guardian (Sept. 26, 2001), <https://www.theguardian.com/world/2001/sep/26/afghanistan.features11>

Breffni O'Rourke, *Afghanistan: U.S. Says Iranian-Made Weapons Found*, RadioFreeEurope (Apr. 18, 2007), <https://www.rferl.org/a/1075937.html>

Matthew Petti, *Mike Pompeo Includes Taliban Pitch During Questions About Suleimani Killing*, The National Interest (Jan. 7, 2020), <https://nationalinterest.org/blog/middle-east-watch/mike-pompeo-includes-taliban-pitch-during-questions-about-suleimani-killing>

Mike Pompeo speech: What are the 12 demands given to Iran?, Al Jazeera News (May 21, 2018), <https://www.aljazeera.com/news/2018/5/21/mike-pompeo-speech-what-are-the-12-demands-given-to-iran>

Sune Engel Rasmussen, *Killing of Soleimani Shines Light on Secretive Quds Force*, Wall St. J. (Jan. 3, 2020), <https://www.wsj.com/articles/iran-appoints-commander-to-succeed-general-killed-in-air-strike-11578050590>

Bill Roggio & Thomas Joscelyn, *The war on terror is far from over. Why are we coming home?*, The Weekly Standard (Jan. 30, 2012), <https://www.fdd.org/analysis/2012/01/30/strategic-retreat/>

Alissa J. Rubin, *Iran's Revolutionary Guards: The Supreme Leader's Military-Industrial Complex*, N.Y. Times (Apr. 9, 2019), <https://www.nytimes.com/2019/04/09/world/middleeast/iran-revolutionary-guards-.html>

Mark Sappenfield, *CIA Agents Killed in Afghanistan Were in Taliban's Backyard*, The Christian Science Monitor (Dec. 31, 2009), <https://www.csmonitor.com/USA/Military/2009/1231/CIA-agents-killed-in-Afghanistan-were-in-Taliban-s-backyard>

Lara Setrakian, *Petraeus Accuses Iran of Aiding Afghan Taliban*, ABC News (Dec. 16, 2009), <https://abcnews.go.com/Politics/Afghanistan/gen-petraeus-iran-backing-iraq-militias-afghan-taliban/story?id=9346173>

Abubakar Siddique & Noorullah Shayan, *Mounting Afghan Ire Over Iran's Support For Taliban*, Gandhara (July 31, 2017), <https://gandhara.rferl.org/a/afghanistan-iran-taliban-support/28651070.html>

Shawn Snow, *Iran's support to the Taliban, which has included MANPADS and a bounty on US troops, could be a spoiler for peace in Afghanistan*, Military Times (Jan. 14, 2020), <https://www.militarytimes.com/flashpoints/2020/01/14/iran-support-to-the-taliban-which-has-included-manpads-and-a-bounty-on-us-troops-could-be-a-spoiler-for-peace-in-afghanistan/>

Jay Solomon, *Iran Funnels New Weapons to Iraq and Afghanistan*, Wall St. J. (July 2, 2011), <https://www.wsj.com/articles/SB10001424052702303763404576420080640167182>

Ali Soufan, *Qassem Soleimani and Iran's Unique Regional Strategy*, CTC Sentinel (Nov. 2018), <https://ctc.usma.edu/qassem-soleimani-irans-unique-regional-strategy/>

Margherita Stancati, *Iran Backs Taliban With Cash And Arms*, Wall St. J. (June 11, 2015), <https://www.wsj.com/articles/iran-backs-taliban-with-cash-and-arms-1434065528>

Dominic Tierney, *The Twenty Years' War*, The Atlantic (Aug. 23, 2016), <https://www.theatlantic.com/international/archive/2016/08/twenty-years-war/496736/>

Will Tizard, *444 Days: Looking Back at the U.S.-Iran Hostage Crisis*, Radio Free Europe/Radio Liberty (Nov. 3, 2019), <https://www.rferl.org/a/united-states-iran-hostage-crisis-40-years-ago-anniversary/30245844.html>

Mark Townsend, *Special forces find proof of Iran supplying Taliban with equipment to fight British*, The Guardian (June 21, 2008), <https://www.theguardian.com/uk/2008/jun/22/military.afghanistan>

Craig Whitlock, *U.S. expands secret intelligence operations in Africa*, Wash. Post (June 13, 2012), http://www.warcosts.net/wp-content/uploads/drones/517V_1_2012_Africa_U.S._Expands_Secret_Intelligence_Operations_in_Africa_Network_of_Air_Bases_Drones_June_13_2012_Washington_Post.pdf

Robin Wright, *Afghanistan, Again, Becomes A Cradle For Jihadism-And Al Qaeda*, The New Yorker (Aug. 23, 2021), <https://www.newyorker.com/news/daily-comment/afghanistan-again-becomes-a-cradle-for-jihadism-and-al-qaeda>

Dean Yates, *U.S. commander says Iran stoking Iraq violence*, Reuters (Oct. 7, 2007), <https://www.reuters.com/article/us-iraq/u-s-commander-says-iran-stoking-iraq-violence-idUSL0759750920071007>

Sami Yousafzai, *Unholy Allies*, Newsweek (Sept. 25, 2005), <https://www.newsweek.com/unholy-allies-118371>

UAE withdraws recognition of the Taliban, CNN (Sept. 22, 2001), <https://www.cnn.com/2001/US/09/21/gen.america.under.attack/>

Saudis break diplomatic ties with Taliban, CNN (Sept. 25, 2001), <https://www.cnn.com/2001/WORLD/asiapcf/central/09/25/ret.saudi.taliban/index.html>

Alliance forces strengthen control of Kabul, CNN (Nov. 13, 2001), <https://www.cnn.com/2001/US/11/13/gen.war.against.terror/index.html>

Bin Laden Son Plays Key Role in Al Qaeda, Wash. Post (Oct. 14, 2003), https://www.washingtonpost.com/wp-dyn/content/article/2007/08/20/AR2007082000980_3.html

EU snub for hardline Pakistan MP, BBC News (Apr. 20, 2005), http://news.bbc.co.uk/2/hi/south_asia/4466019.stm

Taliban Agrees to Surrender Kandahar, ABC News (Jan. 6, 2006), <https://abcnews.go.com/International/story?id=80347&page=1>

Iran arming Taliban, U.S. claims, CNN (June 13, 2007), <https://www.cnn.com/2007/WORLD/asiapcf/06/13/iran.taliban/>

Associated Press, *U.S. officer says Iran is supplying arms to Taliban*, L.A. Times (Sept. 22, 2007), <https://www.latimes.com/archives/la-xpm-2007-sep-22-fg-afghan22-story.html>

Taliban fighters storm US base, Al Jazeera (July 14, 2008), <https://www.aljazeera.com/news/2008/7/14/taliban-fighters-storm-us-base>

Kabul Attack Network-associated attack planner captured in Kabul, Defense Visual Information Distribution Service (July 22, 2010), <https://www.dvidshub.net/news/53205/kabul-attack-network-associated-attack-planner-captured-kabul>

Afghanistan War Logs: Afghan Government Seeking to Maintain Friendly Relations With Iran, The Guardian (July 25, 2010), <https://www.theguardian.com/world/afghanistan/warlogs/3ADD360F-B776-4A2A-9BA8-F710B5BE4842>

Afghanistan War Logs: Anti-aircraft Missiles Clandestinely Transported From Iran Into Afghanistan – US Report, The Guardian (July 25, 2010), <https://www.theguardian.com/world/afghanistan/warlogs/777933E9-2219-0B3F-9FA50356B1C31410>

Afghanistan War Logs: Iranians Alleged to Be Sheltering Wounded Taliban Fighters in Tehran, The Guardian (July 25, 2010), <https://www.theguardian.com/world/afghanistan/warlogs/7BB50A11-2219-0B3F-9F71831777CF8EE3>

Afghanistan War Logs: Iran Offers Reward for Each Afghan Official and Solider Killed, According to Coalition Report, The Guardian (July 25, 2010), <https://www.theguardian.com/world/afghanistan/warlogs/7789E8A5-2219-0B3F-9F3EEDB12EA56051>

Afghanistan War Logs: Iran Smuggles Money into Afghanistan to Fund Insurgents, says US Report, The Guardian (July 25, 2010), <https://www.theguardian.com/world/afghanistan/warlogs/777FBEB7-2219-0B3F-9F0C59FFD93575CF>

Afghanistan War Logs: US Claims Iran Spies Helping Insurgents to Attack Coalition Forces, The Guardian (July 25, 2010), <https://www.theguardian.com/world/afghanistan/warlogs/77786946-2219-0B3F-9F23E696590CB501>

Ayman al-Zawahiri in his own words, BBCNews (June 16, 2011), <https://www.bbc.com/news/world-middle-east-13792238>

U.S. suspects Haqqani tie to Afghan insider attacks, CBS News (Oct. 5, 2012), <https://www.cbsnews.com/news/us-suspects-haqqani-tie-to-afghan-insider-attacks/>

Afghan forces struggle as Taliban seeks northern stronghold, Military Times (May 26, 2015), <https://www.militarytimes.com/news/your-military/2015/05/26/afghan-forces-struggle-as-taliban-seeks-northern-stronghold/>

Biography of new Taliban leader Mullah Akhtar Mansoor, Pajhwok Afghan News (July 31, 2015), <https://pajhwok.com/2015/07/31/biography-new-taliban-leader-mullah-akhtar-mansoor/>

Hindustan Times, *Al Qaeda Very Active In Afghanistan, Preparing For Attacks* (Apr. 14, 2016), <https://www.hindustantimes.com/world/al-qaeda-very-active-in-afghanistan-preparing-for-attacks/story-CbAw859eq6T5schilvjYLO.html>

TOLONews, *Iran Host Taliban Leaders at a Conference in Tehran* (Dec. 15, 2016), <https://tolonews.com/afghanistan/iran-hosts-taliban-leaders-conference-tehran>

Al Qaeda confirms leader killed by drone strike in Syria, Reuters (Mar. 2, 2017), <https://www.reuters.com/article/us-mideast-crisis-qaeda-leader/al-qaeda-confirms-leader-killed-by-drone-strike-in-syria-idUSKBN16924L>

Pakistan: Maulana Sami ul-Haq, 'Father of the Taliban,' stabbed to death, Radio Free Europe/Radio Liberty (Nov. 2, 2018), <https://www.refworld.org/docid/5c34a72013.html>

Iran's Revolutionary Guards, Council on Foreign Relations (last updated May 6, 2019), <https://www.cfr.org/backgrounder/irans-revolutionary-guards>

Asim Umar: Al-Qaeda's South Asia chief 'killed in Afghanistan,' BBC News (Oct. 8, 2019), <https://www.bbc.com/news/world-asia-49970353>

Sulaiman, 'Al Qaeda's links to the Taliban remain strong': Petraeus, Salaam Times (Nov. 20, 2019), https://afghanistan.asia-news.com/en_GB/articles/cnmi_st/features/2019/11/20/feature-04

Who Are The Taliban?, BBC News (Aug. 18, 2021), <https://web.archive.org/web/20191119104752/https://www.bbc.com/news/world-south-asia-11451718>

Afghanistan claims killing an al-Qaeda leader wanted by FBI, Politico (Oct. 25, 2020), <https://www.politico.com/news/2020/10/25/afghanistan-al-qaeda-killed-432188>

CNN.com, *Beirut Marine Barracks Bombing Fast Facts* (updated Oct. 6, 2020), <https://www.cnn.com/2013/06/13/world/meast/beirut-marine-barracks-bombing-fast-facts>

Key al Qaeda Leader Killed in Afghanistan, Wall St. J. (Oct. 25, 2020), <https://www.wsj.com/articles/key-al-qaeda-leader-killed-in-afghanistan-11603626009>

Al-Qaeda member, Taliban commander killed in Paktika raid: NDS, Pajhwok Afghan News (Mar. 30, 2021), <https://pajhwok.com/2021/03/30/al-qaeda-member-taliban-commander-killed-in-paktia-raid-nds/>

U.S. Calls on Iran, Region to Support Afghan Peace, TOLONews (July 8, 2021), <https://tolonews.com/afghanistan-173374>

The Structure of Power in Iran: An overview of the Iranian government and political system, PBS Frontline (undated), <https://www.pbs.org/wgbh/pages/frontline/shows/tehran/inside/govt.html>

TOLONews, Ismail Qaani was appointed as the Quds forces commander after Soleimani was killed in US airstrike, <https://tolonews.com/afghanistan/who-soleimani%E2%80%99s-successor-ismail-qaani>

TOLONews, Who Is Soleimani's Successor (undated), <https://tolonews.com/afghanistan/who-soleimani%E2%80%99s-successor-ismail-qaani>

Journals:

Mohammed Harun Arsalai & Wil Patrick, *Iran's Shifting Afghan Alliances Don't Fit Easy Narratives,* Foreign Policy (Feb. 18, 2020), <https://foreignpolicy.com/2020/02/18/suleimani-war-quds-iran-shifting-afghan-alliances-dont-fit-easy-narratives/>

Abdullah Azzam, *Defence of the Muslim Lands, the First Obligation after Faith,* Religioscope (Feb. 1, 2002), <https://english.religion.info/2002/02/01/document-defence-of-the-muslim-lands/>

Jayshree Bajoria and Greg Bruno, *al-Qaeda (a.k.a. al-Qaida, al-Qa'ida)*, Council on Foreign Relations (June 6, 2012), <https://www.cfr.org/backgrounder/al-qaeda-aka-al-qaida-al-qaida>

Jérémie Cornut & Nicolas de Zamaróczy, *How can documents speak about practices? Practice tracing, the Wikileaks cables, and diplomatic culture*, *Cooperation and Conflict*, 1-18 (2020), <https://journals.sagepub.com/doi/pdf/10.1177/0010836720972426>

Jason Davidson, *Heading for the Exits: Democratic Allies and Withdrawal from Iraq and Afghanistan*, *Democracy and Security*, Vol. 10, No. 3, 251-286 (2014)

Munkh-Ochir Dorjjugder, *Mongolia's "Third Neighbor" Doctrine and North Korea*, Brookings Institution, Report (2011), <https://www.brookings.edu/research/mongolias-third-neighbor-doctrine-and-north-korea/>

Jeffrey Dressler, *Afghanistan Report 9: The Haqqani Network: A Strategic Threat*, Institute for the Study of War (Mar. 2012), http://www.understandingwar.org/sites/default/files/Haqqani_StrategicThreatweb_29MAR_0.pdf

Jeffrey Dressler and Carl Forsberg, *The Quetta Shura Taliban In Southern Afghanistan: Organization, Operations, and Shadow Governance*, Institute for the Study of War (Dec. 21, 2009), http://www.understandingwar.org/sites/default/files/QuettaShuraTaliban_1.pdf

Barbara Elias, *The Big Problem of Small Allies: New Data and Theory on Defiant Local Counterinsurgency Partners in Afghanistan and Iraq*, *Security Studies*, Vol. 27, No. 2, 233-262 (2018), <https://doi.org/10.1080/09636412.2017.1386935>

Lieutenant Colonel Scott C. Farquhar ed., *Back to Basics A Study of the Second Lebanon War and Operation CAST LEAD*, Combat Studies Institute Press (May 2009), <https://www.armyupress.army.mil/Portals/7/Primer-on-Urban-Operation/Documents/Back-to-Basics.pdf>

Joseph Felter et al., *Iranian Strategy in Iraq: Politics and "Other Means"*, Combating Terrorism Center at West Point (Oct. 13, 2008), <https://ctc.usma.edu/wp-content/uploads/2010/06/Iranian-Strategy-in-Iraq.pdf>

Theo Farrell & Antonio Giustozzi, *The Taliban at war: inside the Helmand insurgency, 2004-2012*, *International Affairs* 89:4 (2013), https://foreignpolicy.com/wp-content/uploads/2015/01/27ba3-89_4_03_farrellgiustozzi.pdf

Sajjan M. Gohel, *Deciphering Ayman Al-Zawahiri and Al-Qaeda's Strategic and Ideological Imperatives, Perspectives on Terrorism* (Feb. 2017), http://eprints.lse.ac.uk/86743/1/Gohel_Deciphering%20Al-Qaeda_2018.pdf

Seth G. Jones, *Pakistan's Dangerous Game, Survival* (Spring 2007), <http://www3.carleton.ca/csds/docs/Jones%20Pakistan.pdf>

Seth G. Jones, *The Rise of Afghanistan's Insurgency: State Failure and Jihad*, International Security, Vol. 32, No. 4 (Spring 2008),
https://www.belfercenter.org/sites/default/files/legacy/files/IS3204_pp007-040_Jones.pdf

Joshua E. Keating, *Why Do Diplomats Still Send Cables?*, Foreign Policy, Nov. 30, 2010,
<https://foreignpolicy.com/2010/11/30/why-do-diplomats-still-send-cables/>

Col. (ret.) Richard Kemp and Maj. (ret.) Charles Driver-Williams, *Killing Americans and Their Allies: Iran's Continuing War against the United States and the West*, Jerusalem Ctr. For Public Affairs (2015) ("*Killing Americans and Their Allies*"), <http://jcpa.org/killing-americans-allies-irans-war/>

Oved Lobel, *Afghanistan: The Forgotten Front Against Iran*, Australia/Israel & Jewish Affairs Council (Nov. 16, 2018), <https://aijac.org.au/fresh-air/afghanistan-the-forgotten-front-against-iran/>

Lindsay Maizland, *The Taliban in Afghanistan*, Council on Foreign Relations (last updated Sept. 15, 2021), <https://www.cfr.org/background/taliban-afghanistan>

Paul McLeary, *Blogging the Long War*, Columbia Journalism Review (Mar./Apr. 2008),
https://archives.cjr.org/feature/blogging_the_long_war_1.php

Assaf Moghadam, *Marriage of Convenience: The Evolution of Iran and al-Qa`ida's Tactical Cooperation*, CTC Sentinel, Vol. 10, Issue 4 (Apr. 2017), <https://ctc.usma.edu/marriage-of-convenience-the-evolution-of-iran-and-al-qaidas-tactical-cooperation/>

Alireza Nader & Joya Laha, *Iran's Balancing Act in Afghanistan* (RAND Corp. 2011) ("*Iran's Balancing Act*"),
https://www.rand.org/content/dam/rand/pubs/occasional_papers/2011/RAND_OP322.pdf

Eric Parks, *Iranian Weapons Smuggling Activities in Afghanistan*, JIEDDO J2 Open Source Augmentation and Analysis Cell (Aug. 2012) ("*JIEDDO Report*"),
<https://info.publicintelligence.net/JIEDDO-IranWeaponsSmuggling.pdf>

Walter L. Perry & David Kassing, *Toppling the Taliban: Air-Ground Operations in Afghanistan, October 2001-June 2002* (2015),
https://www.rand.org/pubs/research_reports/RR381.html

James Philips, *WikiLeaks Documents Amplify Concerns About Iran's Military Threat*, Heritage Foundation (Nov. 30, 2010), <https://www.heritage.org/middle-east/commentary/wikileaks-documents-amplify-concerns-about-irans-military-threat>

Luvi Puri, *The Past and Future of Deobandi Islam*, CTC Sentinel, Vol. 2, Issue 11 (Nov. 2009),
<https://ctc.usma.edu/the-past-and-future-of-deobandi-islam/>

Don Rassler and Vahid Brown, *The Haqqani Nexus and the Evolution of al-Qa'ida*, CTC Sentinel (July 14, 2011), https://ctc.usma.edu/wp-content/uploads/2011/07/CTC-Haqqani-Report_Rassler-Brown-Final_Web.pdf

Col. Joel D. Rayburn & Frank K. Sobchak eds., *The U.S. Army in the Iraq War – Vol. 1: Invasion – Insurgency – Civil War 2003-2006* (2013), <https://apps.dtic.mil/sti/pdfs/AD1066345.pdf>

Farhad Rezaei, *Iran and the Taliban: A Tactical Alliance?*, The Begin-Sadat Center for Strategic Studies (Jan. 15, 2019) (“*Iran and the Taliban: A Tactical Alliance?*”), <https://besacenter.org/wp-content/uploads/2019/01/1064-Iran-and-the-Taliban-Tactical-Alliance-Rezaei-final.pdf>

Bruce Riedel, *The 9/11 Attacks’ Spiritual Father*, The Brookings Institute (Sept. 11, 2011), <https://www.brookings.edu/opinions/the-911-attacks-spiritual-father/>

Thomas Rusch, Paul Hofmarcher, Reinhold Hatzinger, & Kurt Hornik, *Modeling Mortality Rates In The WikiLeaks Afghanistan War Logs*, Vienna University for Economics and Business

Jonathan Schroden et al., *Independent Assessment of the Afghan National Security Forces* (Jan. 2014), https://www.cna.org/cna_files/pdf/DRM-2014-U-006815-Final.pdf

Ali Soufan, *Qassem Soleimani and Iran’s Unique Regional Strategy*, CTC Sentinel (Nov. 2018), <https://ctc.usma.edu/qassem-soleimani-irans-unique-regional-strategy/>

Marvin G. Weinbaum, Meher Babbar, *The Tenacious, Toxic Haqqani Network*, Middle East Institute (Sept. 2016), https://www.mei.edu/sites/default/files/publications/PF23_WeinbaumBabbar_Haqqani_web_0.pdf

Brian Glyn Williams, *Suicide Bombings In Afghanistan*, Jane’s Islamic Affairs Analyst (Sept. 2007), <https://www.brianglynwilliams.com/IAA%20suicide.pdf>

Dr. Stephen Zunes, *The Iranian Revolution (1977-1979)*, International Center of Nonviolent Conflict (2009), <https://www.nonviolent-conflict.org/iranian-revolution-1977-1979/>

The al-Qaeda-Taliban Nexus, Council on Foreign Relations (Nov. 24, 2009), <https://www.cfr.org/expert-roundup/al-qaeda-taliban-nexus>

The Taliban, Council on Foreign Relations (undated), <https://www.cfr.org/taliban/#/>

Countering Terrorist Financing: Lessons Learned for Tackling Far-Right Terrorism, The Soufan Center (June 2021), https://thesoufancenter.org/wp-content/uploads/2021/06/TSC-Issue-Brief_June-2021_COUNTERING-TERRORIST-FINANCING.pdf

Geography and Economics, Vol. 51, No. 4, 472-495 (2010), <https://rsa.tandfonline.com/doi/pdf/10.2747/1539-7216.51.4.472?needAccess=true>

Institute of Statistics and Mathematics, Research Report Series, Report 112 (2011),
<https://epub.wu.ac.at/3210/1/Report112.pdf>

WikiLeaks:

WikiLeaks, *Iranian Weapons in Afghanistan: MFA Asks to Keep* (2007)

WikiLeaks, *North Atlantic Council Readout May 9, 2007* (2007)

WikiLeaks, *Stepped Up Iranian Influence Reaches Foreign Ministry* (2007)

WikiLeaks WarDiaries, 272359Z IROA NPCC Daily Report (2007)

WikiLeaks, *(Threat Report) Attack Threat RPT Unknown* (2007)

WikiLeaks, *PRT Herat: Iran as a Multi-Faceted Actor in Herat Province* (2007)

WikiLeaks, *(Threat Report) IED Threat RPT Hirat* (2007)

WikiLeaks, *USDP Edelman and Cohen Discuss Iraq, MD with MOD Bowen* (2007)

WikiLeaks, *Iranian Arms Flows to Afghanistan: How the UK Plans to Use Its Newest Evidence* (2007)

WikiLeaks, *North Atlantic Council Readout – September 19, 2007* (2007)

WikiLeaks, *(Explosive Hazard) IED Found/Cleared RPT (PBIED)* (2007)

WikiLeaks, *2007 in Review* (2008)

WikiLeaks WarDiaries, *fsn* (2008)

WikiLeaks, *(Threat Report) Attack Threat RPT Bala Beluk* (2008)

WikiLeaks, *General Guidance on Iran Participation in International Defense Expos* (2008)

WikiLeaks, *(Enemy Action) Safire RPT (Small Arms) TF Destiny: 0 INJ/DAM* (2008)

WikiLeaks, *(Threat Report) IED Threat RPT Farah* (2008)

WikiLeaks, *(Threat Report) Safire Threat RPT Kunduz* (2009)

WikiLeaks, *(Threat Report) Safire Threat RPT Dana Noor* (2009)

WikiLeaks, *(Threat Report) IED Threat RPT Bala Beluk* (2009)

WikiLeaks, *Diplomatic Security Daily* (2009)

WikiLeaks, *(Threat Report) IED Threat RPT Qala Now* (2009)

WikiLeaks, *US-UAE Further Cooperation to Disrupt Taliban Finance* (2010)

WikiLeaks, *Afghanistan's Outlook on Iran: A Karzai Insider's View* (2010)

Cases/Statutes:

Haqqani Network Terrorist Designation Act of 2012, Pub. L. No. 112-168, 126 Stat. 1299

18 U.S.C. § 2339A(b)(1)

Friends of Mayanot Inst., Inc. v. Islamic Republic of Iran, 313 F. Supp. 3d 50 (D.D.C. 2018)

Fritz v. Islamic Republic of Iran, 320 F. Supp. 3d 48 (D.D.C. 2018)

Khairkhwa v. Obama, 793 F. Supp. 2d 1 (D.D.C. 2011), *aff'd*, 703 F. 3d 547 (D.D.C. 2012)

Owens v. Republic of Sudan, 412 F.Supp.2d 99 (2006)

Owens v. Republic of Sudan, 531 F.3d 884 (2008)

Owens v. Republic of Sudan, 826 F. Supp. 2d 128 (2011)

Peterson v. Islamic Republic of Iran, 264 F. Supp. 2d 46 (D.D.C. 2003)

Stern v. Islamic Republic of Iran, 271 F. Supp. 2d 286 (D.D.C. 2003)

Online Sources:

Karachi Jasarat, *Chief of Taliban Army Contacts Jamaat-i-Islami Chief* (Oct. 11, 2001)

The Constitution of the Islamic Republic of Afghanistan, (ratified) Jan. 26, 2004,
<http://www.afghanembassy.com.pl/afg/images/pliki/TheConstitution.pdf>

Translated Letter from Osama bin Laden to Karim (Oct. 18, 2007), Office of the Director of National Intelligence, *Bin Laden's Bookshelf*,
<https://www.dni.gov/files/documents/ubl2016/english/Letter%20to%20Karim.pdf>

Rohan Gunaratna and Syed Adnan Ali Shah Bukhari, *Militant Organisations and Their Driving Forces*, published in *Pakistan – Consequences of Deteriorating Security in Afghanistan*, FOI, Swedish Defence Research Agency (January 2009), <https://www.foi.se/rest-api/report/FOI-R--2683--SE>

Steve Bowman & Catherine Dale, *War in Afghanistan: Strategy, Military Operations, and Issues for Congress*, Congressional Research Service (Dec. 3, 2009), <https://www.refworld.org/pdfid/4b3217e82.pdf>

Thomas Ruttig, *Loya Paktia's Insurgency: The Haqqani Network As An Autonomous Entity* (2009), <https://web.archive.org/web/20210511003729/https://www.afghanistan-analysts.org/wp-content/uploads/2009/07/20090224-HQN-as-autonomous-T-entity.pdf>

Jeffrey A. Dressler, *The Afghanistan Report 6: The Haqqani Network: From Pakistan to Afghanistan*, Institute for the Study of War (October 2010), http://www.understandingwar.org/sites/default/files/Haqqani_Network_Compressed_0.pdf

Casey L. Addis & Christopher M. Blanchard, *Hezbollah: Background and Issues for Congress*, Congressional Research Service (Jan. 3, 2011), <https://fas.org/sgp/crs/mideast/R41446.pdf>

Alireza Nader et al., *Iran's Influence in Afghanistan: Implications for the U.S. Drawdown* (2014), https://www.rand.org/content/dam/rand/pubs/research_reports/RR600/RR616/RAND_RR616.pdf

Mapping Militant Organizations, Haqqani Network, Stanford Univ. (last updated Nov. 8, 2017), https://web.stanford.edu/group/mappingmilitants/cgi-bin/groups/print_view/363

Mapping Militant Organizations, Afghan Taliban, Stanford Univ. (last modified June 2018), <https://stanford.app.box.com/s/9mnmbmp5brf6qjy2ftsfldv0fifcxcbm>

Mapping Militant Organizations, Haqqani Network, Stanford Univ. (last modified July 2018), <https://stanford.app.box.com/s/n47ctxl03erit5lynhp4nonlw5x9yr9r>

Mapping Militant Organizations, Al Qaeda, Stanford Univ. (last modified Jan. 2019), <https://stanford.app.box.com/s/u6k7dq7lscpze5vqxim4emvt3vrxd71z>

Al Qaeda: Background, Current Status, and U.S. Policy, Congressional Research Service (June 14, 2021), <https://sgp.fas.org/crs/terror/IF11854.pdf>

Atif Baloch, *Militant Haqqani Network – a brief history*, DW.com (Apr. 9, 2018), <https://www.dw.com/en/militant-haqqani-network-a-brief-history/g-40983897>

Counter Extremism Project, *Abdullah Azzam* (accessed June 17, 2021), <https://www.counterextremism.com/extremists/abdullah-azzam>

Counter Extremism Project, *Palestinian Islamic Jihad* (accessed June 17, 2021), https://www.counterextremism.com/taxonomy_term/1024/printable/pdf

Abu'l-Walid al-Masri: A Biographical Sketch, <https://www.ctc.usma.edu/wp-content/uploads/2011/06/Abul-Walid.pdf>

Bin Laden's Bookshelf, Office of the Director of National Intelligence, <https://www.dni.gov/index.php/features/bin-laden-s-bookshelf?start=2>

Osama bin Laden, Counter Extremism Project, <https://www.counterextremism.com/extremists/osama-bin-laden>

Sirajuddin Haqqani, Counter Extremism Project, <https://www.counterextremism.com/extremists/sirajuddin-haqqani>

Timeline: The U.S. War in Afghanistan, 1999-2021, Council on Foreign Relations, <https://www.cfr.org/timeline/us-war-afghanistan>

U.S. Central Command, Resolute Support Mission in Afghanistan (2015-2021) (last updated Sept. 13, 2021), [https://www.centcom.mil/OPERATIONS-AND-EXERCISES/RESOLUTE-SUPPORT/#:~:text=The%20Resolute%20Support%20\(RS\)%20is,mission%20was%20launched%20on%20Jan.&text=30%2C%202014%20and%20ratified%20by,27%2C%202014](https://www.centcom.mil/OPERATIONS-AND-EXERCISES/RESOLUTE-SUPPORT/#:~:text=The%20Resolute%20Support%20(RS)%20is,mission%20was%20launched%20on%20Jan.&text=30%2C%202014%20and%20ratified%20by,27%2C%202014)

Legal Documents:

Indictment, *United States v. Bin Laden*, No. 1:98-cr-00539-LAK (S.D.N.Y. filed Nov. 5, 1998), Dkt. 1, <https://fas.org/irp/news/1998/11/indict1.pdf>

Second Am. Compl. for Violation of the Foreign Sovereign Immunities Act, *Cabrera v. Islamic Republic of Iran*, No. 19-cv-03835-JDB (D.D.C. Feb. 23, 2021), Dkt. 30