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In the Name of God, the Merciful, the Compassionate

Praise be to God, Lord of the Universe, and prayers and peace upon our Prophet Muhammad and all his descendants and disciples.

Dear Brother Shaykh Mahmud, God protect him:

Peace be with you, and God's mercy and blessings.

I hope this letter finds you, your family, and all the brothers well and in good health.

- Regarding the airstrikes where you are, we ask Almighty God to protect you and return the malice of our enemies by killing them. This is a major and long-standing issue. It is now evident that there are targets the enemy has discovered, but they are delaying attacking them due to some plans of theirs. Because of this, I insist on taking precautions at peoples' homes, and cutting off surveillance as soon as (anyone) leaves them.

- I insist on the brothers quickly leaving Waziristan for Afghanistan and Pakistan, and they should enter Afghanistan in small groups. They also should be advised how vital it is they take security precautions in Afghanistan, as well as Pakistan, and remind them of the harm that could befall every mujahidin from the carelessness of a few.

- As for the widowed women, I am leaning toward encouraging those whose affairs are arranged with their families to go to where they are.

- In your letter you mentioned that our brother, Shaykh ((Abu-Yahya)), has dropped his requirement. That is good, God reward him. We ask God to continue to grace us with fraternity and close friendship.

- As for Hamzah and his mother, if your intermediary arrives with this letter (in time), please send word to Hamzah and his mother the same day if the intermediary arrives early, or the very next day, if possible, as the intermediary on our end is now waiting for them. Regarding what you said about asking ((Umm-Hamzah)) about security matters before she comes, there is no reason why she should not come at the time we mentioned, regardless of [whether or not it is] a cloudy day. But we will

discuss the matter once she reaches the central area, God willing.

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- If you have my son Khalid's card and can send it with his brother Hamzah and his mother without delaying their arrival, that would be very good. If not, then don't [send it with them], and later on (you) can send Khalid's card with the intermediaries and my card after that.

- Regarding the Zaydan interview, we feel this should [be done via] written correspondence. As we mentioned in an earlier message: You must keep in mind the possibility, however slight, that journalists could be under surveillance that neither we nor they can perceive, either on the ground or via satellite - particularly Ahmad ((Zaydan)). Also, a chip could be planted in a piece of their equipment before they reach the meeting location to do anything with them or to interview one of the brothers. As you know, Ahmad Zaydan has had several interviews with leaders of the Taliban, as well as with Shaykh Sa'id, God rest his soul. But as it happened, the Americans did not kill any of them, even though they knew his location from having tracked Ahmad Zaydan. However, this (interview) could be something they have been watching for, because they identified the house where the deceased brothers Abu-'Umar al-Baghdadi and Abu-Hamzah al-Muhajir were located through satellite surveillance of one of the brothers who went to see them after they were released from prison.

Also, I want to mention that I approve what Brother Suhayb mentioned concerning the media.

- As for the money you received in local currency, it should be gotten rid of, because its value has been declining and it continues to go down. As for the ransom money for the Afghan prisoner, I think you should use one-third of the money to buy gold and another third to buy euros. Then, use one-third of the remainder to buy Kuwaiti dinars and another third to buy Chinese yen; the remaining third can be for expenses, if no other resources are available in the near future. When you do spend this money, use the euros first, then the dinars, the yen, and then the gold, which should be purchased as ten-tola (pieces, in several amounts over a one-month period. FYI, gold [coins] are minted in several countries, such as the Swiss, Dubai and South African coins. The broker you deal with should be trustworthy, but you can sell a small amount of gold on the main market to

make sure it is genuine. I was told that your intermediary has connections with a broker in Peshawar who is from his same tribe.

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In terms of buying gold, the overall price trend is upward. Even with occasional drops, in the next few years the price of gold will probably reach \$3,000 an ounce. Right now it is \$1,390 an ounce, but before the events in New York and Washington it was \$280 an ounce.

Note: If the price of gold reaches \$1,500 or a little over before you get this message, it's still alright to buy it.

- I am waiting to hear the responses of the brothers in the other regions to what you sent them about the general policy.

- I received a file from Brother Suhayb and looked over the contents. Please tell him for me that I looked at it and thank him for his advice. Also tell him that I was planning to issue a general statement on that matter once I received feedback from our brothers in the other regions on what we sent them about that. After reading your and brother Suhayb's messages I am leaning toward issuing the statement [more] quickly. However, as you mentioned before, it requires very precise weight, but time does not permit this, as the one carrying the letter has asked for a reply within a very limited time after the message arrives. Because of this, you should issue a brief, non-expansive statement that contains the essence of Suhayb's statement. I also will ask Shaykh ((Abu-Muhammad)) to do that, but your statement should be recorded via audio or video. It would be very good if you could inform brother Suhayb of this, also noting that this will not negate what I have to say on the issue later on. This is a tremendous duty, and we must continue to hammer [that message] home until the desired end is achieved, God willing. Also let [Suhayb] know that I have written a letter to the leader of the faithful on this so that the mujahidin can be cautioned on it.

- Regarding the five French citizens and turning over responsibility for negotiations on them to al-Qa'ida at the center, my view on the negotiation plan is as follows:

We should hold off killing the four French [men], and show them documents and clacks on crimes by the Americans filmed in Afghanistan, and similar incidents, and everything that would

cause them to be convinced of the serious criminal offenses by the invaders and the casualties of the war in Afghanistan. At the same time, we should be very precise about the information we give them, so they are strongly convinced of the injustice committed by their government.

Then, every few months we should have one of them to issue a recorded statement to the media and talk (with him) about his perceptions, without any coercion, but also being careful not to talk with them about anything security- or quasi-security-related.

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The above is regarding the [four French] men. As for the woman, I think the responsibility for negotiations over her should be secretly returned to our brothers in the Islamic Maghreb (Islamic Maghreb), as they have close ties to negotiators between them and the French. Negotiations for her should be to exchange her for ransom, as holding women detainees is awkward. We should also engage in the same persuasion technique with her as mentioned above, and ask her to launch a campaign against the French government after her release. However, we should tell the one negotiating between the brothers and the French that we will release a hostage if they give us five million euros, but without naming the hostage and without their having the right to specify which hostage be released, as that choice will remain with the brothers. When they receive the money, they should release only the woman.

Regarding negotiations for the men and what you said about France proposing a decision to pull out of Afghanistan for consideration or debate in Parliament, I think we should continue to negotiate for [France's] immediate departure from Afghanistan, or a decision [by France] to halt combat operations and announce a timetable for complete withdrawal.

This discussion should be held with the French after issuing a statement to the people of France, which is attached to this message. If ((Sarkozy)) continues to refuse to negotiate, then one week before the French presidential elections we will kill one of the men (hostages), the one with the lowest rank and position in the company. That could pressure him to make the decision to withdraw from Afghanistan and secure the release of the others so they are not killed, and he will lose the election. Bear in mind that the brothers in the Islamic Maghreb should be aware of the plan.

Important Note: The statement that I asked you to release about sparing bloodshed is a priority. Perhaps God might make that cause for sparing the lives of some innocent Muslims, so please see that the statement is issued in the next few days.

As for my attached statement to the French people, it should be given to al-Jazeera Television at least three weeks after the broadcast of your statement cautioning against the unwarranted killing of Muslims. You should also tell the brothers in the Islamic Maghreb that I have a statement on the four [male] French hostages that will be issued in the near future, but they should proceed with [negotiations for] the woman hostage.

It would be very good if your above statement mentions that al-Qa'ida's leaders have cautioned, openly and in private, and warned several times of the ominous nature of expanding on the "barricade argument" or introducing operations that are unrelated to this argument. Today, we are reaffirming and singling out this critical issue with this notice to the mujahidin everywhere,

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and the Organization's clear-cut policy: Rally efforts against the head of all ungodliness, the US-Israeli alliance, and neutralize everything of it that can be neutralized. The brothers must avoid opening up any fronts that are less important, especially against enemies not fighting us.

- It would be good if you write and tell our brothers in the Islamic Maghreb that negotiations for the kidnapped French, German and British hostages are political in nature [to get their countries] to pull out of Afghanistan. As for the other hostages from Europe, the Islamic Maghreb leadership is looking into ways of using them that will benefit the mujahidin on the front lines there.

Also, please tell them [in the Islamic Maghreb] what mujahidin brothers everywhere should be advised about focusing our military activity on the Americans, and caution them against spreading their efforts too thin and opening up less important fronts. This also should be conveyed in their letters and releases, to engage the Muslim community with us against the global enemy. Moreover, talks about leaders, when appropriate, should be in the narrowest terms, and they should be repeated in

our releases and relate to the fact that the Americans are our greatest enemy.

Concerning the brothers in the Islamic Maghreb and Somalia specifically, any efforts that cannot be directed against Americans should at this point be against France - currently the head of Europe. The brothers should target [French] embassies, ambassadors, and commercial interests in non-Islamic African countries, to avoid Muslim casualties. The brothers should also be careful not to injure non-targeted Crusaders and idolaters, even when they are totally sure they can carry out well-controlled operations with no chance of Muslim casualties, such as kidnappings or gun attacks far from the public. It is all right if they use this way to target French interests in the Islamic countries of Africa, but you must stress to them the importance of thorough planning, absolute secrecy, and every factor that will help make their effort successful.

Among the issues I judge as useful to write to the brothers in the Islamic Maghreb and Somalia about is trying to obtain pledges and oaths of allegiance from those who support their jihad and establishment of a caliphate, without lack of such oaths being a barrier between them and others who have not taken them. Instead, [the brothers] should seek to be patient with and accepting of them in their work. In time, as long as they see that the brothers approaching them are good natured and not seeking to avenge a life, they [will be] with the brothers in the long run. Moreover, we should advise them to be extremely keen on giving highly capable individuals their measure [of work/opportunity] and use those with resources in various fields.

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- Regarding the brothers who are being prepared to handle [positions of] responsibility, we should draft a memo for them to study these [positions], such as members of the Shura and Executive Councils and department heads. There should also be a course on preparing officials to handle the tasks before them, as with the institute for training preachers and teacher preparation courses, but that is streamlined and covers the main concepts with which officials should be familiar. For example, in Islamic law, what Muslims should know about monotheism and jurisprudence, studying general Islamic rules and principles, and knowledge of judgments on the propagation of good and elimination of vice. It would also be useful to study selections from the book on the principles of judgment by al-'Izz Bin-'Abd-

al-Salam, God rest his soul, titled "al-Qawa'id al-Kubra al-Mawsum bi-Qawa'id al-Ahkam fi Islah al-Anam" (First ed., Ibn-Hazm Publishers).

For instance, (the course should include) the first few chapters of that book; a chapter on due action (against) oppressors and difficult imams when required; a chapter on meeting interests devoid of corrupting influences, such as the 17th example on page 77:

Such courses should also relay the importance of adopting commendable traits, avoiding objectionable ones, and expanding their social interaction skills.

There is a risk that some brothers might be given responsibilities for which they are not qualified. This would cause tremendous damage, and the danger to jihad operations from those waging it could be significant.

For those brothers who now hold responsibilities but have not received training, they must be trained quickly.

Concerning our brother who heads the Urdu department, or some of his brothers who made comments on the subject of requesting relief from Muslims to aid their brothers in Pakistan, if they had had a memo to read like the above-mentioned, there would have been no ambiguity or uncertainty, God willing, especially regarding the 17th example mentioned above.

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I also wish to point out a malady that stems from the military culture, which is obedience that is so extreme, the person's use of his mental abilities is lessened. This malady is undeniable among armies around the world, but at times it occurs among the mujahidin, and we want to avoid it as much as possible. Jihad requires a culture of combat, and sometimes our jihad trainers fall prey to [this malady]. Overcoming it should be one of the purposes of the [above] memo as well, and because it is worst among the officials, in the above memo we should encourage them to be active and innovative and not rigid or immobile. In general, we should make every effort to use all our intellect. Whether at the camps or the guest houses, we should make it possible for them to propose any kind of idea, be it military, media, social, etc. We should frequently drive home the importance of continued development and that many an idea has defeated an army. We should constantly develop our minds and

change ways of doing things in any area, to have a better culture (of learning) among our brothers. Perhaps you could create a department of development and advancement to receive, discuss, and further develop ideas from the brothers.

In another area, this memo should deal with the effects of the worldwide campaign against mujahidin, as some of them have developed such extreme animosity toward tyrannical governments that they overlook certain religious restrictions during combat, such as [committing] treachery and criminal acts.

Overall, we are trying to list all the negatives that affect the mujahidin and deal with them in the above-mentioned memo and courses. Likewise, we are interested in making clear our general policy, which I wrote to you about in the past.

- You mentioned bringing in one of the brothers to [join] the Shura Council, but I think we should hold off on that. There are many qualities that anyone who becomes a member of the Shura Council should have, including taking the course mentioned above. Such a person should also be emotionally stable and fully aware of the important role held by that Council. As you know well, our adversaries would slander the mujahidin if we were to have any trouble over a member of the Council.

- You also talked about a fatwa by Shaykh al-Fahd on the visa issue. There is disagreement on this matter, as you know, but we think that they most likely do not consider it safe. You also mentioned that Shaykh ((Abu-Muhammad)) referred to the issue in his letter of acquittal.

As for the promise, the promise made to them, as was the case with brother Faysal ((Shahzad)), God deliver him, is one I feel that it would be wrong to break. I have not read what you mentioned about the writings of Shaykh al-Fahd on this issue; if you have any such writings I would appreciate it if you could send them to me.

What was said on the story by Ka'b Bin-al-Ashraf about the killing of the disciples, God be pleased with them, is that Muhammad Bin-Musallamah, God be pleased with him, and his friends did not give safe haven to Ka'b. The latter had safe haven as part of the pledges made between the Prophet Muhammad, prayers and peace be upon him, and the people of Medina at the beginning of the Hijrah, but he went back on his pledge because of his contempt for Muslims.

- Shaykh Abu-Muhammad, God preserve him, told me in his letter that several Pakistani brothers wanted to pledge their allegiance to the Pakistan Taliban. [Our] opinion is that they should stay with al-Qa'ida, the reasons being that it is a worldwide organization, not a national one; it has

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pledged its allegiance to the commander of the faithful, God preserve him; and al-Qa'ida has broader expertise in many areas. So, we believe our religion would be greater served by [their] remaining. They should be told this in so many words, and very politely, but if you believe our religion could be greater served through the Pakistan Taliban, then I leave it up to you.

- In his letter, Shaykh Abu-Muhammad also told me his view on how to deal with the monies that were being held for safekeeping for some of the brothers captured in Iran. They adopted his view of putting [the monies] in the general budget, and not asking those who spent [any of that money] how they used it ,while asking the latter to provide reasons why they did so.

- In addition, he told me that the Iranians were concerned about pressure, and that we must continue to pressure them to release the leadership brothers. I share his view, although the pressure should be applied gradually.

- Furthermore, Shaykh Abu-Muhammad mentioned his view on how to deal with the one who wrote the letter/book on the base points and his brothers; he may have sent the letter to you. Please try to do what he mentioned about writing to them and giving them advice but without endorsing or adopting their writings.

- When you can, please let me know the reasons why the brothers coming from Iran were detained, God release them. I stress that anyone coming from there should take the necessary security precautions.

- Regarding what you said about the voice recordings, trust me, I am completely sure of what I said about the recording having been saved and not distributed. In general, however, I am leaning toward writing it if I cannot have a session to do it verbally. When one is doing what he is inclined to do, it is better that he get some benefit from it. Maybe I will write more in my next letter on the issue of the confusion, as the intermediary gave us the messages and he was in a hurry to get the response.

- Concerning the statement [on] the United States, I think we should halt it. We have made some revisions to it that you should receive next time, God willing.

- I read through Shaykh Abu-Muhammad's letter, but it did not have anything that called for delaying the letter to Brother Basir. So, go ahead and send it, and tell them to avoid opening up less important fronts so our efforts are not drawn away from the main head of godlessness. This includes [not] targeting the Huthi, despite the major threat they pose and our loathing for them.

- Attached is a letter to Sahib al-((Tayyib)) about the issue of unwarranted bloodshed.

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- Please notify us on the family of brother Abu-Mustafa, God rest his soul, via Iran.

- We were told that brother Abu-al-Hasan al-((Qari)) has not been in touch with you since his release from prison. If that is true, please try to contact him and send him his salary payments through our intermediary.

- As for taking oaths of allegiance, the ones whom I meant were the brothers who are officials.

- You mentioned that Shaykh Bashir al-((Madani)) was in Pakistan. It would be good if you could write to him and stress what I mentioned to him before, that he should avoid writing and convey to you what he thinks is important enough to be written. Please let me know if you are able to notify him, or if he left before you could do this. He told me in an earlier letter that he wrote a report on international budgets and the philosophy of nations. If he could let us have a copy of that, it would be very good.

- Regarding what you mentioned about the period of time from one communication to another, we are very conscientious about that. God willing, the next message will be on 28/4/1432 H, which is 03 March 2011, unless there is some pressing need. However, we will tell the intermediary on our end to contact you at the start of each solar month - like this time right now - so you can send us a message if there is anything important that cannot wait. Since someone from my family in Iran will probably be

coming, please arrange it so that when our friend contacts your friend, when they are at your place, they should come with him right away. Also, have him notify our friend that he will have children when he comes to him. If there is any problem with that arrangement, another secure location will be arranged for them outside the region, until [they] are able to contact us.

- About the file that we had sent earlier to 'Abd-al-Latif, God rest his soul and accept him among the martyrs, please delete it.

In closing, I pray that Almighty God protect you and the brothers where you are and grant you all success in that which He admires and is pleased by. Our last prayer is, praise be to God, Lord of the Universe, and prayers and peace upon our Prophet Muhammad and all his descendants and disciples.

Peace be with you, and God's mercy and blessings.

Friday, 27/12/1431 H