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[TC: General Greetings]

My honorable Shaykh Abu-al-Hasan:

Please excuse me for not being able to communicate with you often because of my recent constant movement. Adding to this, lack of connecting means such as electricity and internet in the areas where I have been staying. Allah only knows how many times I intended to write to you and to our Shaykh and emir of the faithful, may Allah protect him, to inform you about what I have learned during my traveling between Ash Sham Wilayahs [TC: ISIS Governorate in Syria] in the past year.

In the last few months, I have cruised throughout the land of Ash Sham from the south west in Badiyah [TC: Desert] As Suwayda' to Badiyah Al Hammad and Badiyah As Sukhnah in the middle. Finally, I went to Wilayah Ar Raqqah where I now live and work with the soldiers, and sometimes I travel to the nearby areas in Wilayah Al Khayr. I started my trip when Abu-Ayyub asked me to go to As Sukhnah area to meet Abu-al-'Umarayn and check the situation over there. I left Badiyah As Suwayda' with a group including the last wounded people, and we took with us the last remaining families in As Safa before the start of the Nusayriyah [TC: Syrian Army] intensified campaign in the area. I stayed with Abu-al-'Umarayn for about a month, meanwhile the road to Badiyah As Suwayda' was cut off and Abu-Ayyub did not communicate with me because of difficulty using the internet at his end at that time. I contacted the Wali of Ash Sham through his deputy, and the Wali informed me to go to Ar Raqqah. I found smugglers who helped me arrive to the Badiyah south of Ar Raqqah. The Kurds detained me as I was trying to enter the areas under their current control. Thanks to Allah no one recognized me, and I was carrying a Syrian ID card which did not even resemble me, but luckily it did help especially with the Dar'a dialect that I speak which is very close to my original dialect. A few days after the interrogation, they changed my charges from being a member of Islamic State to smuggling charges, and then they released me as they could not prove any charge against me. My detention has more details, but the result of it was that no one could recognize me or prove any charge against me. My release was secured by the help of Allah whom I thank and renew my intention to better worship Him, and help my brothers in keeping our State [TC: Islamic State] with Allah's help. I started working with the Wilayah Ar Raqqah, and together we are now trying to get some money to establish the manufacturing again to serve the security work.

Throughout this trip and the one before to Badiyah As Suwayda', I have seen a lot of corruption, but I could not fix anything. Some of our brothers had sent complaint letters asking for justice, but no one responded to them and not even raising any question about the alleged corruption. A few months ago, I tried to communicate with the Wali of Ash Sham who did not respond. Instead he sent me a friendly reproach by Hajji 'Abdallah for writing to you to express my unpleasant view about the situation in the Wilayah Ash Sham, and this is something I expect to happen but I act because I do not want to be disloyal by my silence. In the past, I was a member of the Mufawwadah [TC: Delegated] Committee and I could not question Ihsan Qardash, who wasted 3.5 million dollars on purchases he made and could not deliver because there was no available road to get the items through, and no one even knows what happened to those purchased items. Later, some reports alleged that there were some personal issues between him and me. I also

could not hold the Wali of Al Furat, Husayn al-Janabi, accountable for insulting our brothers, helping Al Fallujah gangs of both soldiers and civilians, favoring them to others, and openly disobeying the orders of the committee. This might be because I am a man who underestimates other men or I have a temper and lack the patience to deal with influential men in the State. I also could not hold the security official of Al Furat accountable for his actions in arresting the innocent migrants from the streets, and hitting and torturing them for no reason. I have witnessed many of these corruptions and I could not do anything about those corrupt individuals, although knowing that the emir of the faithful trusted me and provided me with the authority to resolve these problems. I could have easily resolved those problems if someone with higher authority had not prevented me from exercising this authority. Therefore, I am writing to you and not to anyone else, knowing that my words will increase my isolation from you if this letter reaches someone else other than you. The truth is that today I care more about fighting the enemy together with those simple and honest soldiers of our State who do not know about all these troubles. I thank Allah for being away from those positions because whoever holds a high position has to flatter others who desire our destruction and treat others with curtesy while his heart curses them.

My dear Shaykh, I was close to many of the officials of the Islamic State, and I gained knowledge of their works. I knew that keeping silent about corruption was never accepted at any stage through the establishment of our Islamic State. Today I feel like a stranger living in my state, because no action is being taken against even small thieves and corrupts whose names are mentioned falsely as founders of our state and are loyal to it.

Today I am writing to you with the hope that you deliver my letter to the emir of the faithful. The situation today is much better than it was a few months ago because those officials who supported corruption, their gangs, and their tribes are now gone and only few left, and it is not that difficult to know who they are.

The Islamic State soldiers today suffer from two sides, the first is the side of those who claim the knowledge of sharia and use the religion to reach the power. Some of those are honest, but they have lost their way and the enemies now have control over them and they believe that they do the right thing. With regard to those who spread treachery and backstab the Islamic State, we cannot call them honest, especially when they mention the errors of our state whilst they stand on the mosques pulpits and in front of the regular soldiers. They ask the emir of the faithful to come down to the street as a way of enticement, so those people cannot be trusted. The second side that the Islamic State suffers from representing those weak and corrupt emirs who readjust to the corruption and never fight it, and these emirs are still there and exercise great impact especially on the Ash Sham field. The information you receive about what is happening in the Wilayahs of Ash Sham does not include the significant problems, and it could be normal if the problems were small,

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but not the type of problems which effect the soldiers and their confidence in the state. I am worried that the problems related to injustice and financial corruption will lead the soldiers to listen to the traitors and the state's enemies who like to show the state as one that is riddled with

injustice and thievery, and that religion has no role in guiding it. I hope that Allah will defeat their goal and actually, their voice has begun to fade especially in the last month, and they are left with a fragile voice that has lost its influence on the soldiers. We do not reform our state for fear of those people or out of concern of its [TC: State] image only, but because Allah commanded justice and honesty and the prophets' path was to correct these problems as much as possible. What is happening in Ash Sham is that they never listen to us nor accept our testimony. So, we can point out someone's theft and other's violation, but no one would be held accountable for his action. It is not just that, maybe one of them gets a position to be in control over our honest soldiers. Some of the soldiers complained to me believing I could do something to help, I just told them to be patient and get busy with their work. I even tell myself the same, and focus on the work that I do. I have a great trust in Allah that he will solve the problems and will keep the corrupt people away from the state, and that is what Allah ordered us to do. As to the reform, it will come as Allah desires at his own pace, and I believe Allah's mercy will prevail in the end.

I do not want to add more or to mention the small problem because that is not the aim of this letter. What I am asking for is to compel the Wali of Ash Sham [TC: Damascus] to listen to other Walis, so he knows what is happening in other Wilayahs, or to make him aware of the security function of the Walis, so he can hold others accountable if he knows that function. In addition, if he receives a complaint he should listen to both sides of the complaint. He should not consider only one side as the absolute truth. The Wali of Ash Sham knew some rights, but he did not take any action to address them and I do not think he will. After dealing with him, I know that he does not take care of Muslims' concerns, nor does he search for justice in the cases presented to him. I know it very well, I was even a witness in some of those cases I reported as others did as well, but he did not want to investigate any of the corrupt individuals or take any action.

I do not write to Hajji 'Abdallah because I know he questions the accused and regards him as trustworthy. I have my unforgettable experience in the case of Ihsan Qardash, who wasted millions of dollars from the manufacturing budget, when I decided to dismiss him I received an order to refrain from making any change in the manufacturing. The institution [TC: manufacturing] which I know its weakness very well and I wait eagerly to see it fixed in order to be a support to the state and not a burden. I was ordered to not fire him despite the fact that I was his Emir and a member of the delegated committee and the issue was within my authority. I know the individual very well and I had been his Emir since he returned to the Islamic State in 2009 or 2010. Until now, I do not know for sure why I was removed from the manufacturing after only a few days from my appointment as supervisor to oversee it. I heard about some written reports, which I have not seen or been aware of their contents. From that experience, I realized that I should not forget that I am an immigrant or think I become equal to the Ansar [TC: local supporters] the sons of the tribes and the sons of the area who support one another whether they are right or wrong. It appears that even if all my family immigrated here it would not make a difference because we will be more alienated. There is no way to challenge the tribes who control everything regardless if the matter is right or wrong, and that is because we are not one of the Qaradish or Juburi [TC: names of Tribes] and neither are we one of those who writes reports. Forgive me Shaykh for my words because I am wounded from what took place and is still happening. If I do not complain to you, then to whom should I complain? We order our soldiers and ourselves to listen and obey, but whenever I remember the corruption, which I tried to resist and how it is strong and rooted, I feel the pain. Although the enemy is crushed from

inside, but we still do not deserve victory because many of our officials surround themselves with individuals who have personal loyalty, and they [TC: the officials] spend on them a lot of money. So, if you want to prove a corruption or negligence against one official you will face many of those individuals as witnesses who will try to defend their benefactor [TC: the official]. I learned a hard lesson from my experience with the case of Abu-Muslim Al-Janabi.

I also have the experience with Abu-Husayn Fallujah who was known to all for his injustice and lies and everyone I knew used to curse him, but Hajji 'Abdallah used to talk about him as though he was good. Perhaps I do not know how to deal with Hajji 'Abdallah, or I suppose he deals with me with the same trust as everybody else does, so I did not bother to support my opinion with evidence and reasons on every occasion because of my assumed trust. Today, I prefer to write to the Emir of the faithful to inform him that today Wali Ash Sham does not restore people right nor does he hold those negligent accountable. I plead with the Shaykh if you are going to appoint a trusted man to investigate this matter to look into it first before anyone else, and I am not suggesting that you handle everything by yourself. The issue of the Wali of Ash Sham and the shortage of production in Ash Sham Wilayahs have taken a long time and we have not seen the progress we hoped for. One year is enough time to judge the progress of the work, adding to this the grievances and the corruption issues that he neglected to handle. I do not see why the Shaykh cannot look into this matter himself, even if it takes a long time due to security and communication difficulties, because what has been lost cannot be brought back quickly unless by insightful examination and wise decision. I am your soldier, and I say to you that I do not trust anyone except the Shaykh because of what I have seen such as favoritism, tribalism, and lack of accountability in general. You can also imagine the lack of trust between the state and its Emirs.

Today, I am writing to you after I have been released from jail with dignity. At the beginning of my detention, I did not have any hope to be released by the Kurds because of the clarity of evidence against me as a member of the Islamic State. However, the Kurds lost all the evidence after I was transferred to a different detention prison. Then Allah threw me into the hands of foolish interrogators who started with me from zero, so they could not reach any conclusion, except that I was just a poor Syrian citizen being slandered. They set me free and promised to help me in obtaining an ID and resident cards. After my release, I wish for nothing more than to be a key for goodwill and an instrument for Allah to remove the corrupt people from this blessed State. Today, our soldiers are doing very well around Hajin [TC: Dayr Az Zawr] and they recaptured back As Susah and Baghuz, and those who are fighting under the siege in As Safa in As Suwayda' despite its barren land. They live under extreme conditions: without rain no one can drink, they depend on smuggled food to eat, and they become skinny due to the food shortage and still maintaining their fighting strength. Likewise, the security soldiers live with constant fear in their homes in the midst of the infidel enemies; they chose this work to kill their enemies with IEDs in a land where the infidels have hoped to live in peace and security. Those soldiers deserve a leadership that fears Allah in its decisions

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and its carrying today's responsibility which will be accountable to Allah. I was avoiding writing to you during difficult times where hope was low, and complaining during difficult situations perceived as weakness and inability to do anything. Instead, I write to you today and at the same

time the Kurdish enemy is not too far from its final collapse. I interact with the Kurds every day and talk to them in the streets and at the check points and I see how they are attached to drugs and bribes, and they are cowards and lack the moral. The Kurds cannot hold their ground at the battle, but Allah gave them power over us in order to closely examine ourselves. If we correct our path we benefit, and if we refuse to re-examine ourselves and regret for being at fault, then to continue looking into our mistakes and regret them, and not to give the adversary a chance to accuse the state of wrongdoing, then the re-examination would not be a grace for us as used to be always.

Finally, I have plenty of negative notes that I also share with others regarding the Wilayahs of Ash-Sham, if you like you can ask whoever you see trustworthy other than the Walis [TC: Governors]. I do not know if you will receive this letter or if someone else will receive it and blames me for trying to send it to you. Today, I care less about pleasing anyone and I see the reform is possible and it might be easier today more than any other time in the past. I do not write about any of the particular familiar problems because I know the statements will be rearranged before initiating any questioning, if it is leaked that someone is speaking up about the problems that are happening in Ash Sham. This is based on the assumption that the officials are worried about holding others accountable, and I do not see it as conduct of someone who fears accountability or questioning. It happened to me before in the case of al-Zarqawi and Abu-Muslim, where it became apparent to me that Abu-Muslim brought his relatives who testified falsely for him to implicate al-Zarqawi, then they divided some of the materials that were held by Abu-Muslim as trust. At the time I did not know that, but later I learned this after I moved to As Sukhnah and I talked to some brothers who informed me about the weapon's sale to the smugglers during the travel of Abu-Muslim's group while fleeing from the Wilayah at the beginning of the battles there. I think that the weapons being sold were part of a trust held by Abu-Muslim. The testimonies were not to have any effect on the investigation and what they had hidden was much less than what came out about Abu-Muslim. Both al-Zarqawi and Abu-Muslim are corrupt, liars, and have their own interests as it was revealed in the audio recorded investigation report. What made me sad at the time was that Wali Ash Sham was asking if it was a good idea to keep Abu-Muslim as a Wali even after I sent the recorded report. The recordings showed that Abu-Muslim was falsely swearing just to avoid embarrassment with al-Zarqawi. What makes it worse is that the false testimony and dividing the Muslims money became a normal thing for the brothers who have tribal and areal connection. What upsets more is that recently someone notified the Wali of Ash Sham about the weapon sale and he did not do anything about it. Furthermore, I even heard that someone wants to appoint Ab-Mansur who sold the weapon to a certain position in the Wilayah of Aleppo. Abu-Mansur is accused of selling the pistols that were held by Abu-Muslim. This is just one of the problems where I had the complaint and the witnesses, but the Wali of Ash Sham did not take any action.

Before I move on to a different subject other than the money, I had 60 thousand dollars I received by the order of Hajji 'Abdallah to mobilize the work in Jordan, but it became clear that the smugglers who would take the ISIS members to Jordan had coordination with the Jordanian Intelligence Service. I discontinued and informed Hajji 'Abdallah and he removed me from this work. He did not instruct me what to do with the money, and perhaps he thought I had spent the money since I sent him a detail resembling an invoice containing the smuggling needs, but in fact, I did not spend any money. A month later, I sent a letter asking Hajji 'Abdallah if it was

alright to give the money to Wilayah Dimashq [TC: Damascus], but I did not receive a response. When I started the move to Ar Raqqa by smuggling, I lent Abu-al-'Umarayn five thousand dollars and he agreed to return it if he gets money. In addition to that, I lent 10 thousand dollars to the Wilayah of Hawran nearly before the start of the military campaign and it was received by Abu-'Umar al-Rawi who is now in Hajin.

Finally, if you ask me I will answer, and if not I will be listening and obeying your orders after I freed my conscience from what I know and could cause harm to the Islamic State. I write to you because I do not want to be a traitor by my silence, and I am not aware of anyone who moved around in the Wilayahs of Ash Sham and have seen openly more than I did, and that is why I have to advise you more than anyone else. I know that the Shaykh may listen to me more than Hajji 'Abdallah, and I do not think that the Shaykh believes I wrote this for personal reasons, because I do not even know who Wali Ash Sham is. Sometimes they say that he is killed, and sometimes they say that he is this and that. I did not communicate with him directly, but through his deputy after asking many brothers about how to reach him. What I remember about those grievances and complaints that have reached the Wali is through the communications of others. Recently, I received a letter indicating that the communication should be made from the soldier to his emir, then to the higher chain of command, and what I understood from this letter is to keep quiet and not disturb anyone, so I did comply with it until writing this letter. I do not intend to write after this letter unless I am asked to do so.

[TC: Greeting]

Your soldier Abu-Majid

Monday, 20/02/1439H [TC: 10 NOV 2017]