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Detailed Summary: This is a letter from an official of the Mosul state of the Islamic State of Iraq [ISI] to Sheikhs [TC: Possibly Shaykhs], listing the source of their income from those who cooperate with the ISI including contractors who have projects in Mosul who gave between 5 to 10 percent of their income, gas stations, transportation offices who import and export goods, construction and flour factories, fines, donations from Muslims, and municipality and education offices of the apostate government. These sources cooperate out of fear of mujahidin or love of mujahidin. As for inciting brothers to attack financial targets, the sender does not advise it in this stage, saying that it will have a negative result for several reasons including weakening mujahidin and playing to the media of the enemy. Regarding Christians, he said their rich people left to the areas controlled by Kurds and rich Shiites also live in fortified areas. He also said that they could free some of brothers who are in prison if they have enough money. He adds that in Mosul there are Muslim youths who desire to work with them if they are equipped.

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In the name of God the most merciful and the most compassionate

Praise be to Allah the Lord of all worlds who grant victory to His believers, and maker of disgrace and humiliation that of the non-believers, and the revealer of the bad deeds of hypocrites. Then prayers and salutations be upon the Imam of Mujahidin [TC: Prophet Muhammad] the leader of the inexperienced youth and the blessing be on his companions during the era and the ministers who came afterwards.

Peace be with you and God's mercy and blessing be upon you

Now to our topic:

Dear beloved Sheikhs [TC: Possibly Shaykhs], I ask God to protect you and watch you with His eye that never sleeps, I pray to the glorious almighty God to raise the banner [TC: Possibly banner of Islam] with your efforts and to achieve the goals with your strength, and may God accept all of our and your activities because He listens to the prayers.

Dear Sheikhs [TC: Possibly Shaykhs]: When we received your orders of handing all the funds collected by the State [TC: Possibly province] to the Ijarah [TC: Possibly leadership of the Islamic State of Iraq] as God is our witness that we were among those who hastened to carry-out this order considering the fact that these funds are Fay' [TC: Ghanimat al-Harb as in plunders allowed by the Shari'ah to collect and give to Muslims]. You are aware of the rule of al-Fay' which calls for submitting the Fay' to the Ijarah and the Emir [TC: Commander] has the authority to direct the way it is supposed to be disbursed. But dear Sheikhs I would like first to reveal to you the sources of these funds, and why these sources cooperated with your members the men [TC: Possibly Mujahidin] of the Islamic State. Therefore, I say after seeking refuge in God.

First: A percentage of the contracts and projects that are conducted within the State [TC: Possibly province], and that is done by calling the contractors or the executors of these projects. The percentages range between 8 to 10 percent, and sometimes it reaches 5 percent from the value of the profits of each project knowing that these projects will benefit the general public, and it shouldn't benefit the infidel apostates.

Second: From the Gas Stations named in the administrators [TC: Of the Islamic State of Iraq] terminology as (al-Bayadat) which are Propane, Kerosene and Gas

Third: From the transportation offices that transports merchandise inside and outside the country

Fourth: The flour factories and the factories of construction materials

Fifth: The fines from some individuals who committed violations of the Islamic Shari'ah that don't require killing or beheading

Sixth: Some donations from generous Muslims even if it was small

Seventh: Some collected from the directorates of the apostate government such as the municipality, education and so forth

As for the reason of the financial cooperation of these sources with the brothers, it could be discussed from two angles:

First: The Fear Factor which forces them to pay these amounts, and to be more specific (So that the individual or members of his family won't be subjected to kidnapping or threat)

Second: The motive of love to serve the mujahidin, or as a form of sympathizing with the mujahidin even if the deterrence through religion is small with the majority

Therefore, dear noble Sheikhs [TC: Possibly Shaykhs] my question to you is – I apologize to ask – Are these funds called Fay'? If we say they are Fay's then are the owners of these funds infidels or apostates?

As for your guidance in regards to inciting the brothers to attack the financial targets, I would like to explain to you that this guidance has a negative effect on the situation in the arena [TC: Possibly has an effect on the populace or the economy]. You know better than us the status of this situation, but we were put in charge of the situation which we are submitting it to you and its up to you do as you see fit, because the first and last decision is yours after God almighty. Its effects are:

1- The weakness of the populace base [TC: Possibly Populace areas and support] that harbors the Mujahidin, and you know very well that the gorilla warfare relies first on the populace base, and such type of work increases the weakness of the populace base

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2- The mistakes of some of the mujahidin will get stuck on the minds of some people this means that one mistake will be more than dozens of good deeds

3- The media power that the enemies of God have where they select every mujahidin activity that people dislikes then publicize it in the media, which speeds up the expansion of the gap between the mujahidin and their popular support

4- The majority of the people with money pay their due funds via the sources that are previously mentioned, so how will he [TC: Possibly typo for they] become a financial target. But, if you say you have Christians and the Shabak [TC: Yazidi, Shabak and Fayli communities were inseparable sections of the Kurdish nation] renegades. As for the poor Christians the poor ones live among Muslims and the rich ones migrated to the areas that are ruled by the Kurds such as Talkayk, Batiniyyah, Bahzani and others. Also the renegades [TC: Shi'a] are located in fortified [TC: Secured] areas.

5- The difficulty of the security situation because of the increase of checkpoints, the spreading of the apostates, and the dividing of the areas where the entrance and exit to every neighborhood is from one entrance

Finally.....my dear beloved, God as He is my witness we don't want to burden you with this, but this is from our point of view of what we have experienced in this arena. Therefore, dear Sheikhs [TC: Possibly Shaykhs] this war that has been going on for more than six years which left you a lot of families of the detained brothers, to include similar amount of the families of those who were killed. In addition, to the expenses of the brothers [TC: Mujahidin] who are working like sponsorships and rents. This is besides the military budget which is by itself a crematory for money and men.

Dear Sheikhs [TC: Possibly Shaykhs], you must have received the complaints of the imprisoned brothers where each is more frustrated and blames his Emir that was in charge of him before he was captured. There are some brothers that we can get out of prison if the funds are available. As a matter of fact, some of them were released after they drowned their families in debts, then the brother fell in between the demand of his family to pay the debts, the poverty of the brothers [TC: Possibly his maternal brothers] to include the difficulty of the security situation on the brother where he can't work to pay the debts that he owes.

Sorry dear Sheikhs - May God protect you - I would like to stress an issue that if the military activity is pulled back and decreased, then a lot of these funds can't be obtained especially if the image of the mujahidin is disrespected and the heresy and apostasy increases. I ask God not to have us go through these days.

As a way of reassurance, I bring good news to you that there are groups of Muslim Youth in the State [TC: Possibly province] of Mosul that are eager to work, if they are supplied with the war equipments/gear needed, in addition to the [TC: Possibly their as in youth] production expertise in the manufacturing domain!

I ask God almighty to grant you success and victory, and to grant you assurance and tranquility and to show us and you the Islamic State ruling based on the Quran, and to revive the Sunnah of the Prophet al-'Adnan [TC: Possibly another nickname of Prphet Muhammad].....Amin.

Your employee in the State [TC: Province] of Mosul
Islamic State of Iraq

[End of translation]