



IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF VIRGINIA

Alexandria Division

UNITED STATES OF AMERICA)	CRIMINAL CASE NO. 03-	-A
)		
v.)	The Honorable Claude M. Hilton	
)		
Abdurahman Muhammad Alamoudi)		
a/k/a Abdulrahman Alamoudi)	Appeal from Case No. 03-1009M	
Abdul Rahman Al-Amoudi)		
Abdulrahman Mohamed Omar))		
Alamoudi)		

SUPPLEMENTAL DECLARATION IN SUPPORT OF DETENTION

Brett Gentrup, United States Immigration and Customs Enforcement, states as follows:

I. Professional Experience of Declarant

2. I am a Special Agent of the U.S. Immigration and Customs Enforcement (“ICE”) currently assigned to the Office of the Special Agent in Charge, Washington, DC and have been employed as a Special Agent with ICE and the United States Customs Service for approximately two years. I have conducted and participated in a complex international money laundering investigation, that involved complex sequences of domestic and international transfers of money, between individuals and organizations, which involve “front companies” and “phantom organizations”. These layered transactions were designed to both disguise the true origin and end-destination of the funds and render it exceedingly difficult and confusing for any prospective investigation by law enforcement authorities.

3. Before joining ICE, I obtained a Bachelor of Accountancy and a Bachelor of Criminal Justice from New Mexico State University. I worked as an auditor with KPMG LLP for



three years, where I participated in financial statement audits of Fortune 500 companies and analyzed complex financial transactions.

4. The following information is based on my personal knowledge and that of fellow law enforcement officers. Since January 2002, I and other agents of ICE, the FBI, and the Internal Revenue Service-Criminal Investigation (“IRS-CI”) have been conducting an investigation into the activities of Abdurahman Alamoudi.

II. Hamas and Al Qaida Designations

5. The following summary of the designations under United States anti-terrorism laws represents my understanding based on conversations with the prosecutors in this investigation.

6. On January 25, 1995, President Clinton signed Executive Order 12947, Prohibiting Transactions With Terrorists Who Threaten To Disrupt The Middle East Peace Process, declaring a national emergency to deal with the threat to the national security posed by foreign terrorists disrupting the Middle East peace process. This executive order prohibited any transaction or dealing with persons designated in or pursuant to the order. This order designated the Islamic Resistance Movement (“HAMAS”) as a Specially Designated Terrorist organization (“SDTs”) which threatens to disrupt the Middle East peace process. After the effective date of designation, one may not deal in property in which HAMAS has an interest or make any contribution of goods or services to HAMAS.

7. Since October 8, 1997, pursuant to 18 U.S.C. § 2339B(a)(1), no individual or entity may provide material support or resources to an organization designated by the Secretary of State as a “Foreign Terrorist Organization” (“FTO”), or attempt or conspire to do so. An



organization is designated as an FTO for up to two years if the Secretary of State, in consultation with the Attorney General and the Secretary of the Treasury, finds that it is foreign; engages in terrorist activity; and that the terrorist activity threatens U.S. national security or the security of U.S. nationals.

8. On October 8, 1997, the Secretary of State designated 30 Groups, including HAMAS as FTOs. See 62 F.R. 52650. On October 8, 1999, the Secretary re-designated most of the originally designated Groups (including HAMAS) and added a new Group, Al Qaida. See 64 F.R. 55112. Since then the designations of HAMAS and Al-Qaida have been renewed each year.

9. On September 23, 2001, under the authority of the International Emergency Economic Powers Act (“IEEPA”), President Bush issued Executive Order 13224, which declared a national emergency regarding grave acts of terrorism and threats of terrorism, including the terrorist attacks in New York, Pennsylvania and the Pentagon committed on September 11, 2001. On September 24, 2001, Al Qaida was named a Specially Designated Global Terrorist (“SDGT”) pursuant to Executive Order 13224.

10. Thereafter, on October 31, 2001, all entities which had been designated as FTOs, including HAMAS, were likewise designated as SDGTs under Executive Order 13224.

11. The Department of Treasury, Office of Foreign Assets Control (“OFAC”) refers to SDTs and SDGTs collectively as Specially Designated Nationals (“SDNs”).



III. Alamoudi's Financial Support of HAMAS

12. Alamoudi is the President of the American Muslim Foundation (“AMF”) and the Secretary of Success Foundation (“Success”). According to a document titled the “Statement of Abdurahman Alamoudi”, found in the search warrant conducted on September 28, 2003, as of March 2003, Alamoudi is also a director of Success. I know based on the review of IRS Forms 990, Return of an Organization Exempt from Income Tax (“IRS Form 990”), for Success for the years 1999 and 2000, that Alamoudi was a director of Success through at least July 20, 2001, the date the 2000 IRS Form 990 was filed. Mohamed S. Omeish, in turn, is Success’s President and the Vice President of AMF. Both of these entities are located at 3606B Forest Drive, Alexandria, VA. The common physical location and interlocking directorates creates common control of these organizations.

13. An entity known as Happy Hearts Trust is also under the same control. According to its bank statements for an account maintained at Habibsons Bank in London, England, Happy Hearts Trust also uses the address 3606 Forest Drive, Alexandria, Virginia 22302 as its mailing address. I have seen correspondence directed to Habibsons Bank which states that Omeish is also a trustee of the Happy Hearts Trust.

14. An e-mail, dated June 27, 2001, found in the search of 3606B Forest Drive, Alexandria, VA in March 2002, confirms that Happy Hearts is under this same umbrella. Authored by Mohamed Omeish, the e-mail states that Happy Hearts Trust is to be “listed under the Success Foundation account.” **Exhibit 11.**¹

¹Exhibits 1-10 were introduced in the detention hearing conducted on September 30, 2002. Exhibits 1 and 3 (the Declaration in Support of Detention, dated September 30, 2003, and the Criminal Complaint, are filed with the Court. Exhibits 2 & 4-10 are attached to this declaration



along with Exhibits 11-26, which are referenced in this Supplemental Declaration.



15. According to a “File Note” dated January 15, 2003, authored by a Habibson’s Bank official, a Mr. de Sa, an individual named Dr. Yacub Mirza, assisted in the registration of Happy Hearts Trust in the Isle of Man. According to the Note, Mohamed Omeish told the bank official that he did not establish Happy Hearts Trust as a charity under U.S. law because it takes a long time and U.S. tax authorities request a lot of documentation including the list of the donors. See Exhibit 12. Mirza is a director and officer of numerous organizations incorporated at 555 Grove Street, Herndon, VA, which premises were also searched in March 2002.

A. Humanitarian Relief Association

16. I have reviewed bank statements for Success account number 0041 3027 6991 at Bank of America, an account on which Alamoudi has signature authority. The bank statements show the following wire transfers totaling \$85,000 from Success to account number 89400 in the name of Humanitarian Relief Association at Bank Mercantile:

Date	Amount	Exhibit No.
February 5, 2002	\$10,000	14
April 22, 2002	\$50,000	15
October 28, 2002	\$10,000	16
December 2, 2002	\$15,000	13

17. I have also reviewed a bank statement for Happy Hearts Trust account number 21081388 at Habibsons Bank, dated January 2003. This statement shows that on December 3, 2002, Happy Hearts Trust wire transferred \$10,050 (Euro dollars) to the same account, in the name of Humanitarian Relief Association at Bank Mercantile in Um-El-Fahem, Israel, as the wire transfers from Success discussed in the preceding paragraph.. **Exhibit 17.**



18. According to the Associated Press Article, headlined “Israel Closes Down To [sic] Charitable Groups Over Links to Militants,” dated December 3, 1996, Humanitarian Relief Association has been shut down in the past for funding HAMAS.

Israel shut down two charitable groups run by Israeli Arabs on suspicion that they funneled money to supporters of Islamic militant groups in the West Bank and Gaza Strip. The Humanitarian Relief Association . . . based in the northern Israeli town of Umm al-Fahem, [was] ordered closed for 45 days . . . by Israel's Defense Ministry.

The head of the Humanitarian Relief Association, Suleiman Gibarieh, said the government accused his group of giving financial support to families of activists of the Muslim militant group Hamas killed in confrontations with Israel.

Gibarieh said his group helped all Palestinians in need, "not only for those orphans who their father's died in battles."

B. Humanitarian Appeal International (HAI)

19. Happy Hearts Trust bank account number 21069477 at Habibsons Bank, Ltd., London, England, had a balance of \$232,138 as of February 28, 2002. The account statement shows that on February 6, 2002, Happy Hearts Trust transferred \$6,500 to an account in the name of HAI in Amman, Jordan. **Exhibit 18.**

20. I have also reviewed a copy of a document which was maintained on the hard drive of a computer which was located at 3606B, Forest Drive, Alexandria, VA, the offices of Success and AMF, and seized pursuant to search warrants in March 2002. This document, entitled “Response to IRS Letter 1312” identifies certain “campaigns undertaken by Success Foundation,” which is an entity exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code. This document states that, in May 1999, Success sent \$6950 to HAI. **Exhibit 19.**

21. According to the Memorandum of Dale Watson, Assistant Director of the FBI



Counterterrorism Division, dated November 5, 2001, HAI has a close relationship to HAMAS and the Holy Land Foundation for Relief and Development (HLFRD). HAI has received large amounts of funding from HLFRD, HAMAS's North American fund-raiser, which was designated a SDGT pursuant to Executive Order 13224. The Watson Memorandum recites the following transfers of funds from HLFRD to HAI:

Year	Amount
1997	\$31,475
1998	\$105,236
1999	\$281,608
January-September 2000	\$233,377

Watson Memorandum at p.45.

22. I have reviewed evidence which indicates Alamoudi was aware of the activities of HLFRD on behalf of HAMAS. In the same recorded statement referenced at paragraph 9 of the Declaration in Support of Detention, dated September 30, 2003, Alamoudi also stated:

Q: After we spoke about the situation of Arabs and Muslims in America, what do you expect from the Islamic community and movement? As we know these movements are operating to liberate their countries, the Arabic land, the holy land. What is the role of the Islamic organizations which you mentioned. Did they give some support to this right? Is there any support for Palestinian rights?

A: Yes, there is support. (interrupted....)

Q: I am asking about the struggle for survival not for borders. Is there any material support for the Islamic organizations in this area?

A: Yes. There is an organization called Holy Land Foundation. This organization for this holy land collects money from the



Islamic and Arab communities in America so as to serve our nation in the occupied land. Even in the occupied land the HLF attempted to open a branch, but the Israeli enemy stopped that. There is some wicked institute inside America that tries to affect these activities, but thank God, and I said that with full trust, this charity organization, all its papers are legal and it is doing a great job, thank God. There are also other organizations in America to support Muslims in Bosnia and Kashmir.

23. The Watson Memorandum stated that, unlike other HAMAS fronts, HAI is not controlled by HAMAS, but is a well-funded Gulf organization. It continues:

It currently appears that HAI-Jordan could be serving as a conduit through which HLFRD sends funds to its HLFRD representative in Amman. The HLFRD is not licensed to operate in Jordan and thus cannot legally have an office or bank account in Amman, Jordan. It is likely that this close relationship with HAI allows the HLFRD to circumvent this restriction on its activities.

Watson Memorandum at p.46.

24. I have reviewed a Report of Investigation ("ROI") maintained within the internal files of ICE which states that Swiss Police authorities provided the following information regarding HAI. HAI is a registered corporation located in Onex, Switzerland. It was incorporated March 8, 1996. According to the ROI, the President of HAI was Lazhar Mokdad.

25. I have spoken to ICE SA David Kane who obtained a copy of Interpol arrest warrant for Lazhar Mokdad based upon violations of Tunisian laws. He has told me that the arrest warrant (in French) includes these charges: attempt to blow up a vehicle, molotov cocktail attacks, murder, and attempt to blow up an airplane. The Interpol arrest warrant also states that Mokdad is wanted for being a member of an "extremist terrorist organization".

C. Association de Secours Palestinien (ASP)

26. Happy Hearts Trust also wired \$7,345 from its account at Habibsons Bank to



“Ass Secours Palestinien ASP” on January 18, 2002, of Basel, Switzerland. **Exhibit 20.** I believe this is the same as Association de Secours Palestinien (ASP) of Switzerland, which was designated a SDGT pursuant to Executive Order 13224 on August 21, 2003. In the press release accompanying the designation, the Secretary of Treasury stated that ASP was the primary fundraiser for HAMAS in Switzerland. “ASP . . . was founded in Switzerland in 1994. The group has collected large amounts from mosques and Islamic centers, which it then transfers to sub-organizations of HAMAS.”

IV. Other HAMAS Contacts

A. The HAMAS Document

27. I have reviewed a translation of a handwritten document in Arabic, which was seized from the office of Abdurahman Alamoudi at 3606B Forest Drive, Alexandria, VA, pursuant to the execution of a federal search warrant executed in March 2002. The Document was translated by ICE Special Agent Andrew Mefferd, who is fluent in Arabic.

28. The translation records a number of events or facts which apparently occurred in the past. The Document is unsigned and to date we have not yet been able to identify the author of the Document. The Document shows that the author and/or the person referred to in the Document is involved with HAMAS. It appears as a list and states:

- « \$15,000-\$25,000 was moved from Jordan.
- « Met Mousa Abu Marzouk in Jordan.
- « Went to Jordan in 1995 at the request of Mahmud Musleh and he took \$15,000 from Abu Marzouk
- « Was organized in 1996 by (at the hand) of Mahmud Musleh
- « Execution of operations against the Israelis to delay the peace process



- « The accused was a member and agent (representative) for the Ramallah area and headquarters.
- « The committee met several times in Jalil and Al-Bira and sent reports abroad to receive the monies.
- « He makes arrangements for Hamas Organization headquarters
Meetings are held at Akram's House
- « He met Khalid Mishal in Jordan and asked him for financial assistance for the Hamas Organization in the area.
- « From the position (job) of sending reports abroad, received work orders
- « Was responsible for coordinating the election process for Hamas representatives.
- « The relationship of the Organization with the Palestinian Authority
- « Preparation of a budget for Hamas cells in various areas.
- « Receipt of reports on a number of detainees and distribution of monies
- « Political report with the security organization affiliated with Hamas.
- « Interrogation of prisoners suspected of dealing with Israel.
- « Investigation of the death of Mahi Aldin Alsharif

Exhibit 21.

28. Significantly, the writer of this document describes having met Mousa Abu Marzook in Jordan. The writer also referred to someone taking money from Abu Marzook in 1995. Mousa Abu Marzook was first named a SDT pursuant to Executive Order 12947 on August 29, 1995. He was also named an SDGT pursuant to Executive Order 13224 on August 21, 2003. In the Press Release accompanying the SDGT designation it states:

Musa Abu Marzouk is the Deputy Chief of HAMAS's Political Bureau based in Damascus, Syria. His activities include directing and coordinating terrorist acts by HAMAS against soldiers and civilians in Israel and the West Bank and Gaza.



The Holy Land Foundation for Relief and Development,
designated as an SDGT under EO 13224 in December 2001 based
on its support of HAMAS, received start-up funding and
instructions from Marzouk

29. The writer of the Document also refers to an individual named Mahmoud Musleh. I know from reviewing an April 16, 1998 press release, which was authored by LAW (which claims it is the Palestinian Society for the Protection of Human Rights and the Environment), that Musleh, a leader of HAMAS in Ramallah, was jailed by the Palestinian Authority on September 4, 1997.

30. The writer of the Document also refers to meeting in Jordan with Khalid Mishal and “asked him for financial assistance for the HAMAS organization in the area.” Khalid Mishal was named an SDGT pursuant to Executive Order 13224 on August 21, 2003. In the press release accompanying the designation, Khalid Mishaal is identified as the “head of the HAMAS Political Bureau and Executive Committee in Damascus, Syria.” The press release states:

Cells in the military wing based in the West Bank that are under Mishaal’s control have been implicated in efforts by HAMAS to plan large attacks that would undermine the “road map” peace plan. Mishaal has been responsible for supervising assassination operations, bombings and the killing of Israelis settlers. To execute HAMAS military activities, Mishaal maintains a direct link to Gaza-based HAMAS leader Abdel Aziz Rantisi. He also provides instructions to other parts of the HAMAS military wing.

Funds transferred from charitable donations to HAMAS for distribution to the families of Palestinian martyrs have been transferred to the bank account of Mishaal and used to support HAMAS military operations in Israel.

B. Mousa Abu Marzook

31. I know that Alamoudi is familiar with the details of the legal proceedings against



Marzook on the basis of statements he has made championing the cause of Marzook's release. I have reviewed one such statement, which is a translation of a transcript of an Arabic language news program, which aired on the ANA network, dated March 22, 1996, in which Alamoudi was interviewed in response to accusations that he was a supporter of HAMAS. He stated:

I personally do not identify with HAMAS or any other movement and we have no official connection with them. . . . I am honored to be a member of the committee that is defending Musa Abu Marzook in America. . . . I have known Musa Abu Marzook before and I really consider him to be from among the best people in the *Islamic movement HAMAS*, eh . . . , in the Palestinian movement in general, and I work together with him. (Emphasis added)

V. Support to Al Qaida

A. Taibah International Aid Association (TIAA)

32. Taibah International Aid Association is a 501(c)3 non-profit organization headquartered in Falls Church, VA. Established in 1991, Taibah's IRS Form 1023, its application for recognition of tax exemption, lists Abdullah A. bin Laden, as a founding officer. According to an ICE ROI, dated July 14, 2003, detailing an interview of Soliman Biheiri, Abdullah bin Laden is Osama bin Laden's nephew. I have reviewed a signature card for TIAA which shows that Abdullah Bin Laden was a director of and had signature authority over the TIAA bank account. **Exhibit 22.** According to TIAA's 2000 IRS Form 990, Abdurahman Alamoudi is the Vice President of TIAA.. TIAA lists an address as P.O. 1181, Falls Church, VA 22041.



33. Based on TIAA letterhead which was located in the search of the offices of Success and AMF at 3606B Forest Drive, Alexandria, VA, in March 2002, I know that TIAA is part of an international organization which, in addition to its office here, has other offices in Sarajevo, Bosnia; Tirana, Albania; and Moscow.

34. Further, I have reviewed the translation of a document in Arabic, which was seized during the execution of search warrants in March 2002 at the offices of Success and AMF. The document is entitled “Cooperation Agreement between Success Foundation and Taibah Charitable Foundation. It is subtitled “Success Foundation, Inc.–Virginia, USA and Taibah International Aid Association–USA, dated July 25, 1998.” It states an agreement that “Taibah Foundation will act as an agent for Success Foundation in executing its external projects.”

35. I have reviewed a check drawn on the account of Success Foundation, dated November 3, 1999, payable to “Taibah International” in the amount of \$25,010, which is described as being for Kosovo Relief. This is drawn on the same Success account at Bank of America discussed previously. It recites that the requested amounts related to an oral agreement with “our staff in Kosovo.” This letter therefore indicates that there is a Taibah office in Kosovo, adjacent to Albania. I have reviewed another check, dated June 27, 2000, drawn on the Success account and payable to Taibah Int’l in the amount of \$10,000, which states that is for Kosova Relief-General Support. On this basis, I believe that the TIAA is part of the same organization as the Taibah entities overseas.

36. In addition, I know the Federal Bureau of Investigation interviewed an employee of Taibah’s Bosnia office in Sarajevo, named Ali Hamid el Tayeb, on December 15, 2001.



According to the report of this interview, the witness stated that he was the acting director of the Bosnian office and that the current Director of Taibah in the United States will decide who becomes the next director of Taibah in Bosnia. The witness also stated that Mohammed El-Nagmy was a current employee of Taibah in Bosnia and at the same time was also the Bosnian representative for Global Relief Foundation (“GRF”).

37. GRF was designated a SDGT pursuant to Executive Order 13224 on October 18, 2002. In the press release accompanying its designation the Treasury Department stated:

Rabih Haddad, a senior GRF official who co-founded GRF and served as its president throughout the 1990s and in the year 2000, worked for Makhtab al-Khidamat (MAK) in Pakistan in the early 1990s. MAK was co-founded by Sheikh Abdullah Azzam and UBL in the 1980s and served as the precursor organization to al Qaida. MAK was designated by President Bush in E.O. 13224 and was subsequently included on the UN 1267 Sanctions Committee’s consolidated list. . . . Azzam, who served as a mentor to UBL, was killed in 1989. He is also regarded as a historical leader of HAMAS, . . . In addition, GRF has provided financial and other assistance to, and received funding from, individuals associated with al Qaida. Mohammed Galeb Kalaje Zouaydi, a suspected financier of al Qaida’s worldwide terrorist efforts, was arrested in Europe in April 2002. GRF has admitted receiving funds from Zouaydi. GRF . . . personnel had multiple contacts with Wadih El-Hage, UBL’s personal secretary when UBL was in Sudan. El-Hage was convicted in a U.S. district court in May 2001, for his role in the UBL-directed 1998 bombings of the U.S. embassies in Kenya and Tanzania. At the time that El-Hage was playing an active role in an al Qaida terrorist cell in Kenya, he was in contact with GRF.

GRF has stocked and promoted audio tapes and books authored by Sheikh Abdullah Azzam, discussed above, which glorify armed jihad, including “The international conspiracy against Jihad” and “The Jihad in its present stage.” Despite Azzam’s terrorist background, GRF has enthusiastically promoted Azzam’s materials to the public: “His [Azzam’s] theology is a sea, his words are jewels, and his thoughts are a light for those who are holding the smoldering embers. He lived the Jihad experiences



of the 20th century in Afghanistan . . . and Palestine, and produced a new theory for saving the [Islamic] Nation from disgrace, shame, weakness, and submission to others.”

GRF has published several Arabic newsletters and pamphlets that advocate armed action through jihad against groups perceived to be un-Islamic. For example, one 1995 GRF pamphlet reads “God equated martyrdom through JIHAD with supplying funds for the JIHAD effort. All contributions should be mailed to: GRF.”

Another GRF newsletter requested donations “for God’s cause – they [the Zakat funds] are disbursed for equipping the raiders, for the purchase of ammunition and food, and for their [the Mujahideen’s] transportation so that they can raise God the Almighty’s word . . . it is likely that the most important of disbursement of Zakat in our times is on the jihad for God’s cause . . .”

38. In addition, I know that the Bosnian Federation Police searched the offices of GRF on or about December 14, 2001. After the search another Taibah (Bosnia) employee was interviewed on February 21, 2002. According to the FBI Report of that interview, Mustafa Ait-Idir stated that Taibah represented GRF’s interests after the Bosnian government told it to cease operations. He also stated that another Taibah employee, Mohammad Ibrahim, would assist with GRF’s matters in Sarajevo.

39. As result of that search, the FBI interviewed another employee of Taibah (Bosnia) named Tarik El-Mastry, on December 15, 2001, who confirmed that he worked for Taibah at the office location in Sarajevo. The report of this interview states that El-Mastry had become Taibah’s accountant in 1998 and that Mohammed El-Nagmy, a co-worker at Taibah, also worked



for GRF. As Taibah's accountant El-Mastry was asked about the financial transactions of Taibah, he stated that he only knew about small transactions and knew nothing about international transactions involving any other NGOS, or the movement of funds from the United States or the Middle East.

40. According to the FBI Report of the interview of Mohammed El-Nagmy, on December 15, 2001, El Nagmy, who was in Sarajevo in 1998 working for Taibah, was directed by the head of Taibah there to serve as a volunteer representative for GRF.

C. IHH

41. I have reviewed several pieces of correspondence on the letterhead of Insan Hak ve Hurrhyetleri Insani Yardim Vakfi, aka The Foundation for Human Rights & Humanitarian Relief and commonly referred to by the initials on its logo "I.H.H." This correspondence was seized from the offices of Success Foundation at 3606B Forest Drive, Alexandria, VA in March 2002. The first letter, on IHH letterhead is dated August 1999 and states that IHH accounts have been closed by the Turkish government. It states that "we are only accepting cash/in-kind donations." It is signed by Mehmet Kose, Director. This, and each of the other documents from IHH described hereafter, bears an Istanbul address. **Exhibit 23.**

42. Another is an Acknowledgement of Receipt dated January 2000 for \$35,000 received from the International Relief Organization, which I know to be the North American branch of the International Islamic Relief Organization, and the predecessor in interest to Success Foundation. The receipt recites that the "funds will be used for relief and charity work as instructed by Success Foundation." It is signed by Mehmet Kose, Director. **Exhibit 24.**



43. Another is an Acknowledgment of Receipt dated May 15, 2000, which documents a donation of \$90,000 from the Success Foundation. According to the receipt it is supposed to be used for relief and charity work. It is signed by Mehmet Kose, Director. **Exhibit 25.**

44. The final document is an Official Receipt dated January 21, 2001 acknowledging \$70,000 sent by Success Foundation to IHH, purportedly for use for humanitarian aid to the Chechen refugees in Georgia and Azerbaijan. It is signed by Mehmet Kose, Director. **Exhibit 26.**

45. Special Agent Todd Price provided a printout of the contacts folder on Alamoudi's Palm Pilot, which was taken from him on August 16, 2003 when the \$340,000 in cash was seized in London. I have reviewed that printout of the contact information in Alamoudi's Palm Pilot. He had contact information for IHH and for Mehmet Kose.

46. During the April 2001 trial of would-be Millennium bomber Ahmed Ressam, federal prosecutors called French counter-terrorism magistrate Judge Jean-Louis Brugiere as an expert witness. The transcript of his testimony states that Brugiere testified that the Turkish group IHH had played "[a]n important role" in the Millennium bomb plot. When asked, he stated "[t]here's a rather close relation." According to Brugiere, the IHH is located in Istanbul, Turkey. He stated:

The IHH is an NGO, but it was kind of a type of cover-up in order to obtain forged documents and also to obtain different forms of infiltration for Mujahideen in combat. And also to go and gather these Mujahideens. And finally, one of the last responsibilities that they had was also to be implicated or involved in weapons trafficking.

In describing the apartment occupied by members of the cell involved in the Millennium plot, Brugiere characterized the apartment as a "conspiratorial flat." He based this conclusion in part on the phone calls placed from that apartment, "particularly to Turkey and Istanbul and I am talking about the IHH."



VI. Contacts With SDNs

47. As previously noted, one of the items seized by the Officers of Special Branch in the United Kingdom, when Alamoudi was detained on August 16, 2003 was his Palm Pilot. SA Todd Price obtained a printout of all the contact information in that device and reviewed the alphabetical printout of names and numbers and compared the names and/or organizations listed therein with the master list of SDTs and SDGTs maintained by OFAC. The following table sets forth the results of his review:

Name	Organization	SDN Status	Date of Designation
A Kadi		SDGT	October 12, 2001
	Yassin A. Kadi Est.		
Ahmad Nasurddin [sic]		SDGT	April, 19 2002
	HLF Holy land Found[ation]	SDGT	December 4, 2001
Shukri Baker	HLFRD		
Haitham [Magwhiri]	HLF		
Anam Arnaout	BIF	SDGT	November 18, 2002
Mohamad Chehade	Global Relief Foundation	SDGT	October 17, 2002
A. Ghaleb Himmat	Al Taqwa Management Organization, SA	SDGT	November 7, 2001
Yusuf Nada		SDGT	November 7, 2001

VII. Alamoudi’s Access to Substantial Funds



48. IRS-CI Special Agent Richard Eaton has performed a review of Alamoudi's personal bank accounts. I have reviewed a copy of a spreadsheet prepared by SA Eaton. It shows that Alamoudi has four bank accounts either in his name alone or held jointly with his wife. According to SA Eaton's review of Alamoudi's federal income tax returns, Alamoudi's wife is not employed.

49. In total, for the years 1996 through 2002, Alamoudi received \$2,168,948 into his personal bank accounts which he did not report on tax returns. This shows that Alamoudi has access to a substantial amount of cash.

	1996	1997	1998	1999	2000	2001	2002
Bank Deposits	\$462,199	\$150,104	\$483,354	\$297,219	\$325,817	\$298,181	\$507,631
Income Per Tax Returns	\$ 57,861	\$ 45,412	\$47,914	\$ 58,433	\$ 42,848	\$ 53,467	\$ 49,622
Difference	\$404,338	\$104,692	\$435,440	\$238,786	\$282,969	\$244,714	\$458,009

50. I have reviewed the IRS Forms 990 for AMF and Success and the following table shows the revenues received by those organizations, funds to which Alamoudi has access.

	1997	1998	1999	2000	2001	TOTAL
AMF	\$166,113	\$554,746	\$480,535	\$ 633,185	\$867,892	
Success		\$ 33,120	\$411,952	\$ 671,557		
TOTAL	\$166,113	\$587,866	\$892,487	\$1,304,742	\$867,892	\$3,819,100



51. SA Eaton also informs me that he has reviewed the following documents from the Union Bank of Switzerland (“UBS”) seized pursuant to federal search warrants executed on September 28, 2003:

- a. An UBS bank document entitled “Confirmation for the opening of an account/custody account” dated August 18, 1999, for US Dollar account number 283-810390.60B, in the name of sole account holder, Abdurahman Alamoudi;
- b. An UBS bank document entitled “Declaration regarding access to the UBS 24h-Banking system” dated August 19, 1999, for account holder Abdurahman Alamoudi, clearing number 283-810390;
- c. A deposit slip dated August 18, 1999, reflecting a \$20,000 deposit to UBS account number 283-810390.60B;
- d. A letter from Alamoudi to UBS dated September 14, 1999, directing UBS to transfer \$18,000 from account number 283-810390.60B to Citibank account number 50109944, (an account in Alamoudi’s name);
- e. An UBS bank account statement for October 1, 2001 through December 31, 2001, for account number 283-810390.60B in the name of Abdurahman Alamoudi with an ending balance of \$20,431.43;
- f. A letter dated October 10, 2002 from Abdurahman Alamoudi to UBS requesting a transfer of \$10,000.00 from UBS account number 283-810390.60B to First Union National Bank in Virginia account number 4310095112 (an account in Alamoudi’s name); and
- g. A letter dated March 20, 2003 from Abdurahman Alamoudi to UBS requesting a transfer of \$20,000.00 from UBS account number 283-810390.60B to First Union National Bank in Virginia account number 4310095112.

52. Based on these documents, it appears Abdurahman Alamoudi had an interest in and signature authority over a financial account in a foreign country, Switzerland, from at least August 18, 1999 through March 20, 2003.



53. SA Eaton reviewed the following U.S. Individual Income Tax Returns obtained from the IRS or pursuant to a search warrant executed on September 28, 2003 at 3311 Garland Drive, Falls Church, VA 22041, the residence of Abdurahman Alamoudi:

<u>Year</u>	<u>Form</u>	<u>Taxpayer</u>
1999	1040	Abdurahman M. Alamoudi
2000	1040	Abdurahman M. & Shifa O. Alamoudi
2001	1040	Abdurahman M. & Shifa O. Alamoudi

54. Based on SA Eaton's review, each of these federal income tax returns, on Schedule B (Interest and Ordinary Dividends), Line 7a, to the question "At any time during (tax year) did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?", the "No" box was marked with an "X". Abdurahman Alamoudi filed these returns, signed under penalty of perjury, that the returns and accompanying schedules were "true, correct, and complete".

55. Furthermore, Special Agent Eaton prepared a spreadsheet of all funds received by Alamoudi from EFG Private Bank, in Germany. This spreadsheet is set forth in its entirety and shows that between the dates of May 20, 1999 and May 30, 2002, Alamoudi has received into a personal bank account \$520,501.96 from an account at the EFG Private Bank, SA, Zurich, for which the originator is identified anonymously as "One of Our Clients."

56. I also know on the basis of reviewing an ICE ROI that Alamoudi has five brothers all of whom live in the Kingdom of Saudi Arabia, where Alamoudi also maintains a residence. These brothers are: Hussein Mohamed Omar Aboud Alamoudi, Khalid Omar Mohamed Omar Aboud Alamoudi, Abdullah Mohamed Omar Aboud Alamoudi, Hassan Mohamed Omar Aboud Alamoudi, and Saleh Omar Aboud Alamoudi. The ROI summarized the translation of an Arabic



letter written by Alamoudi to the Prince Abdullah bin Abdulaziz Al-Saoud, Crown Prince and Deputy Prime Minister, seeking citizenship on behalf of his brothers, where each of the persons above were named.

57. I know from reading press accounts of Alamoudi's arrest that he is reputed to be from a wealthy family. The following table summarizes a spreadsheet prepared by SA Eaton and shows that Alamoudi received over \$550,000 from his brothers.

Dates	Brother	Bank	Amount
January 6, 1997- October 11, 2002	Khalid Omar Bin Alamoudi	National Commercial Bank, Jeddah	\$436,780
May 22, 2001	Mohammad Abdoud Alamoudi	Al Rajhi Banking and Investment Corp., Riyadh	\$ 15,980
June 16, 1997- October 30, 2002	Saleh Mohd Omar Alamoudi	National Commerical Bank, Jeddah	\$ 12,465
November 26, 1996	Hasan Mohamed Omer Alamoudi	National Commercial Bank	\$ 26, 530
May 24, 2002	Hussain Mohamed Bin Alamoudi	National Commerical Bank, Jeddah	\$ 19,929
November 19, 1999- September 8, 2000	Hassan Alamoudi		\$49,432



58. In addition, SA Eaton's spreadsheet demonstrates that Alamoudi maintains various overseas accounts in his own name from which he received approximately \$48,000 in disbursements from two different accounts (one in Riyadh, Saudi Arabia, and the other in Zurich) between July 1, 1997 through October 15, 2002.

I declare, under penalty of perjury that the foregoing is true and correct.

Brett Gentrup
Special Agent
United States Immigration and Customs Enforcement

Executed in Alexandria, VA
October 22, 2003