

Dossier:
links between the Turkish state (AKP) and ISIS

❖ Introduction

Based on the interviews and research conducted by the Rojava Center for Strategic Studies (NRLS¹) on the foreign relations of the Islamic State (IS) terrorist organization, as well as the factors that led to its increased financial and military strength, it was revealed that the Turkish state - led by the Erdogan regime - played a central role. Therefore, there is a need to prepare a document that sheds light on the political, military, security, and economic relations between the Turkish state and ISIS. These relations have a negative impact on stability and development in the Middle East, causing the loss of security and stability in Syria, the displacement of millions, the deaths of hundreds of thousands, massive destruction of infrastructure, and the loss of Syrian national identity.

The documentation of the relations between the Turkish state - led by Erdogan - and Islamic State relies on the testimonies of a number of IS elements and their families, interviews with prisoners, and the observations and research conducted by NRLS in the archives of military forces, security forces and news agencies operating in North and East Syria. In the absence of the ability to access all ISIS senior leaders, NRLS studied the documents in their possession which were seized during the liberation of areas from ISIS. This document also relies on public and open sources of information to authenticate the information obtained through interviews with a number of IS leaders and elements. The monitoring and research was also taken from documentary films and video clips on YouTube, where screenshots were taken to increase the credibility of what is being presented. A number of reports issued by the US Department of the Treasury, as well as documented interviews proving these relationships, some of which were published on various media sites, were also used.

The documents that have been collected indicate the issues that determine the relationship between Turkey and IS. In this context, we can emphasize the reality of the security, military, economic and political relations between them. The most prominent of these issues is that the Turkish authorities allowed foreign fighters and their families to travel back and forth across the

¹ The acronyms and phrases used in this paper:

YPG: People's Protection Units

SDF: Syrian Democratic Forces

The Self-Administration: The self-administration that runs Rojava (North Syria) and later referred to as Self-administration of north and east Syria after liberating wide areas from the Islamic State (IS).

Syrian regime: the Assad-led ruling authorities based in Damascus

Erdogan regime: the ruling power of Turkey led by the Justice and Development Party (AKP)

ISIS: The Islamic State in Iraq and Syria, a terrorist organization on the International Terrorism List.

border with Syria, and also turned a blind eye to IS activities in Turkey while tightening the screws on the political forces advocating democracy and human rights. They also provided military and security support to IS indirectly, and made security, financial, and business agreements with ISIS. Proof of the aforementioned subjects will be presented for clarification, after listing them in three main topics that determine the essence of the relation between Turkey and IS, which are as follows:

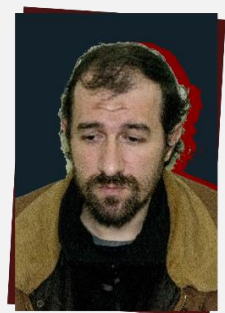
- Security relations
- Military relations
- Financial and commercial relations

Security Relations between Turkey and ISIS

The documents in our possession contain a number of secret agreements, such as the facilitation of the passage of foreign jihadists and their families across the Turkish border into the areas controlled by ISIS in Syria and Iraq, the treatment of ISIS wounded in Turkish hospitals, overlooking ISIS activities in Turkey, attacking the Self-Administration in Rojava - North and East Syria, and carrying out massacres against the Kurds. In exchange for these agreements, ISIS committed to handing over Turkish nationals to the Turkish authorities, not considering Turkey an enemy to ISIS, a monopoly of the oil trade and stolen antiquities, and most importantly, supporting the Turkish state policy aimed at preventing the establishment of any democratic entity which would the Kurds their rights, and carrying out military operations against them. The following is some evidence:

1. Thomas Barneuin, an ISIS commander nicknamed Abu Ahmed al-Fransi, was arrested in December 2017 by YPG's anti-terror forces while trying to escape to Turkey. He confirmed that nearly 90% of the foreign fighters entered Syria with full support from the Turkish authorities, and at the same time dozens of ISIS elements travelled to Europe through Turkey without any difficulty. He said that he was surprised by the ease of crossing the Turkish border to Syria via Antakya into the Latakia countryside.

Thomas Barneuin, known as Abu Ahmed al-Fransi, an ISIS commander, used to run the ISIS Department of Sharia and Information Institutes. He is considered one of the main planners of the terrorist attacks against civilians in France; the attack on the city of Toulouse in 2012, and the Paris attack in 2015 which killed about 130 civilians.



1. Abu Darda al-Turkey claims that he was working in ISIS's foreign relations department. His duty was receiving people coming from Turkey into Syria. The movement of fighters across the border was coordinated by the border commander, Abu Hafs al-Misri, and his deputy, Abu Sham al-Suri, with the Turkish officers on the border. According to Abu Darda, both sides, the Syrian and Turkish ones, had agreed to send these jihadists to Syria in groups of 20 to 25 people each, at specific times across the border towns of Turkey - namely Karkamis, Antakya, and Kilis. Abu Darda also said that once he was assigned by Abu Hafs al-Misri to go to Turkey and help free jihadists who were detained by Turkish police on their way to Syria. He was asked to tell the Turkish security officials that the reason these migrants had come to Turkey was to travel to Syria to join ISIS.
2. Most of the foreigners in al-Hol and Roj camps in Jazira canton in North and East Syria - including children, women and ISIS fighters and commanders - who were interviewed by NRLS confirmed that they entered Syria at different times, both before and after ISIS's declaration of its caliphate at Nouri Mosque in Mosul on July 4th, 2014. They crossed the Turkish-Syrian border easily, without being intercepted by the Turkish army and border guards, and crossed through the areas under the Turkish-backed militias in northwest Syria, such as Jarabulus, Raii, Azaz, Tel Abyad and Idlib. Their trip started after landing at Istanbul airport. They stressed that the reason behind their enmity towards the Self-Administration and the people of North and East Syria is their promotion of democracy and their alliances with western countries.
3. Emily Jobegnag Kenek, nicknamed "Umm Tawab", a French citizen born in 1984, confirmed that she had crossed the border from Turkey to Syria (from Gaziantep/Dilok to Kilis, and from there to Azaz via the Bab al-Salama border crossing) without any objection from the Turkish border guards. She also said that after joining ISIS, she traveled once to France via Turkey and then returned to Syria, saying it was very easy, and that there was leniency with all jihadists wishing to go to Syria.

Emily Jobegnag Kenek, nicknamed "Umm Tawab", a French citizen born in 1984, played a major role in online propaganda, recruitment and social networks for ISIS. She was described by the media as the most dangerous French terrorist.



1. Sh. M. A., Afghan citizen whose name and photo not published for security reasons, is a former member of al-Qaeda in Afghanistan, and joined ISIS after its declaration in 2014. He reported that he and his father entered Turkey through the Iranian-Turkish border in coordination with the ISIS members Abu Hamed al-Barqawi and Qassam a.k.a. Zein. They then arrived in Istanbul by bus, where they were received by an ISIS member and transferred to a special guest house in Istanbul. After about a week, they were taken to the city of Antakya, and from there crossed the border to Syria, after meeting a Turkish Armed Forces patrol that facilitated their passage.

The proof of the Turkish authorities' leniency was documented on May 20th, 2017, 356 cases of injuries and murders of civilians carried out by the Turkish border guards were identified. This is according to the campaign carried out on January 3rd, 2017, by the Human Rights Association (KMM) in Jazira canton in northeast Syria. The campaign was launched in order to document human rights violations by the Turkish border guards along the northern border of Syria (in the Jazira, Euphrates and Afrin regions)². During the daily activities of the civilians in their border villages, while working in the fields or during travel on the main roads near the border, they were targeted by the Turkish border guards, knowing that those civilians were not posing any threat. The campaign also documented cases of civilians who were shot by the Turkish border guards while trying to cross the border to Turkey to seek employment or flee the ongoing war in most parts of Syria. The Syrian Observatory for Human Rights (SOHR) documented 421 people, including 75 children, who were shot dead by the Turkish border guards. SOHR pointed out that the shooting and killings by the Turkish border guards are carried out almost daily, in addition to mistreatment, humiliation, and torture of Syrian civilians at the hands of border guards³.

² *Report on the Campaign to Document Turkish State Human Rights and Border Territory Violations in Northern Syria* (Rep.). (2017, May 20). Retrieved <http://www.kmmrojava.com/2017/05/20/الانتهاكات-الدولة-حول-حملة-توثيق-انتهاكات-الدولة/>

³ *Syrian Observatory: The Death of One Person Crossing the Border at the Hands of Turkish Border Guards Raises the Death Toll to 421* (Rep.). (2019, February 28). Retrieved <http://www.syriahr.com/?p=310528>

Additionally, most people of North and East Syria, especially those living in border areas, believe in the close relations between Turkey and ISIS, as shown by a number of opinion polls conducted by NRLS, where most of the respondents confirmed that Turkey, ISIS and the other militant groups called Free Syrian Army constitute the main threats to the security and stability of the region.

In a January 2019 survey titled “Turkey’s Threats on North and East Syria”, which included 2,064 individuals, Turkey was on the top of the list of forces which posed a threat to North and East Syria, with 94.9% of respondents defining them as a threat. In another opinion poll on the Turkish occupation of the Afrin region, conducted in April and June 2018 and including 3,261 individuals, 75.4% stated that Turkey and its affiliated Syrian militants known as Free Syrian Army, or Euphrates Shield militias, comprise the biggest threat to the security and stability of the region. In another poll on ISIS in April 2019, which included 1,577 male and female individuals, 64.7% of the respondents confirmed that ISIS will regain power if North and East Syria is invaded by Turkish forces.

Turkey controls 911 km of the border line with Syria. There is an intense security presence along the border, especially after the escalation of the Syrian crisis. The Turkish forces use the latest technological equipment to monitor the border by air and on the ground, as well as wiretapping and monitoring means of communication and social media. This is all in addition to the large number of soldiers deployed along the border, which assures that no one can cross the border unless allowed or facilitated by Turkish border guards.



The border is guarded and monitored by Turkish authorities using high-tech vehicles and devices 24 hours a day.



This red line indicates the border between Syria and Turkey.



The heavy military deployment of Turkish forces on the border.



The photo shows the difficulty to cross the Turkish-Syrian border, which is monitored around the clock.

A video published by several media agencies and social media outlets showing the communication between ISIS elements and Turkish soldiers on the border, who bid farewell to some of them.⁴



⁴ STERK TV (2017, April 17). *Turkey's Relationship with ISIS, and How Turkey Encourages Them*. Uploaded by Omar Shekho. Retrieved from <https://www.youtube.com/watch?v=QIPc0fszmpo>
Sky News & DW (2018, January 10). *Turkey's Relationship with ISIS*. Uploaded by Mustafa Abdi. Retrieved from <https://www.youtube.com/watch?v=poX7ieR8D9A>



(Photo: NRLS)

1. The ISIS religious official and ideologist Elyas Aydin, nicknamed Abu Ubaidah al-Turkey, said that he did not come to Syria to defend and liberate its people, but rather to establish an Islamic Caliphate, and that his family are supporters of AKP, led by Erdogan, and also of MHP, led by Devlet Bahçeli. He confirmed the following:

Ilyas Aydin, a Turkish national from Istanbul born in 1989 and known as Abu Ubaidah al-Turkey, was a preacher of Wahhabi Salafism. He joined ISIS through an Egyptian doctor, Istanbul resident Abdul Hakim al-Misri, who was treating the ISIS wounded elements and travelled to Istanbul through Jarabulus. As soon as he joined ISIS, he became the legitimate official and ideologist/preacher of ISIS, and a member of the legal system for those who violated ISIS's ideological laws. He had meetings with both Abu Muhammad al-Adnani, the ISIS deputy who was killed in al-Bab in 2014, and Abu Bakr al-Baghdadi, and he gained their trust. Most of those affected by his ideas joined ISIS, and he is considered by his colleagues the official coordinator between Turkey and ISIS.



- He confirmed that he met with the Turkish intelligence several times, and pointed out that Abu Mansour al-Maghribi was acting as an ISIS ambassador to Turkey.
- He also confirmed that he was openly promoting Salafist jihadist ideology in Istanbul from 2010 to 2014. Many people who were inspired by his ideas joined ISIS. Before coming to Syria, he prayed in Istanbul with hundreds of his followers, as an ISIS preacher and before the eyes of Turkish intelligence. He was summoned several times by Turkish intelligence and then released.

A large gathering of ISIS elements (about 1000 people) for the Eid al-Fitr prayer in 2014, in one of the main squares in Istanbul. They pray openly behind the preacher Khalis Bianju, known as Abu Hanazala, who in many of his sermons called people to participate in jihad().



- He confirmed that he entered Syria at the Jarabulus border crossing without being intercepted by Turkish border guards, and that the Turkish intelligence had already prepared the region for the entry of dozens of fighters into Syria. He said that, despite Western calls to close the border, Turkish intelligence ignored them and kept the border open for the jihadists.
- He also confirmed that he was in contact with his family, was known to the Turkish media, that the Turkish authorities know about his activities in Syria, and that he visited Turkey several times. For example, he said he was in Turkey during the ISIS attack on Sinjar (Iraq) on August 3rd, 2014, and that he had already joined ISIS in June 2014.
- He also confirmed that Turkey was using ISIS to put pressure on the United States.
- He confirmed that the attack on Kobane was an intelligence plot against the Self-Administration, which the Erdogan regime is fighting against.

⁵ Haber 135 (2015, July 20). *ISIS's Eid Prayers from Istanbul Threatening Turkey*. Retrieved from <https://www.youtube.com/watch?v=wDLEdYcykD8>



- He said it is possible to see offshoots of ISIS in southern Turkey (the Kurdish areas which are witnessing Turkish military operations against the Kurdish forces) and other parts of the world.
- He confirmed that Abu Muhammad al-Furqan, who was killed in an airstrike in Raqqa, was much more important than al-Baghdadi. He said al-Furqan was the real founder of ISIS. He said he worked with al-Furqan for a year. Al-Furqan told him that the Turkish authorities had been contacted by two Turkish ISIS members, Abu Bakr al-Turkey and Elhami Bali, who asked Turkish intelligence to swap embassy staff members with ISIS family members detained by al-Nusra Front and other Islamic groups in Aleppo.
- He confirmed to Abu Zeyneb al-Raqawi, the mastermind behind the bombings that targeted Kurds in Turkey, that Turkish intelligence is very strong and that it is impossible to carry out bombings in Turkey, but al-Raqawi was confident and insistent. He also advised al-Raqawi not to disturb the relations with Turkey and not to cut off the commercial and logistical routes of ISIS coming from Turkey. He stressed that Abu Zeyneb al-Raqawi told him that the Kurds want to establish a state in Turkey, and that this will not happen. Abu Ubaidah al-Turkey confirmed that al-Raqawi did not have information about the Kurds in Turkey, and thus advised him not to target the Democratic People's Party (HDP) because it has a popular base there to more than ten million people. After Abu Ubaidah al-Turkey considered that the bombings would serve the Turkish state, Abu Zeyneb asked the ISIS senior command to replace him with another legal adviser.
- He confirmed that Turkish intelligence was aware of the bombings that targeted a gathering of the Democratic People's Party (HDP). He said that Turkish intelligence checked the IDs of the perpetrators of the bombings before the explosion, and didn't warn the HDP about the possibility of bombings. He said the relations between ISIS and Turkish intelligence were indirect and through private channels and specific people.



A video of the first moments of the terrorist bombing of an HDP gathering in Diyarbekir/Amed in 2015. The footage shows that there are no Turkish police personnel to protect them.

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- He confirmed that ISIS command allowed its members to have Yezidi women only as sex slaves, despite his personal rejection of this practice and its violation of the Islamic rules regarding sex slaves and treatment of captives. He also confirmed that out of all the non-Muslim captive women, only Yezidi women were taken as sex slaves. He said that the ISIS command told him that there was a special interest in that practice. It is well-known that the Yezidis have been subjected to more than 70 ethnic cleansing operations amounting to genocide, most of them carried out by Ottoman authorities.

	
Thousands of Yezidis fleeing to Mount Shengal for fear of being captured and used as sex slaves by ISIS elements.	A screenshot of a footage showing the purchase of Yezidi sex slaves by ISIS elements ()

⁶ Hayat News (2015, July 5). *HDP Rally Explosion Diyarbekir*. Uploaded by Tam Takir. Retrieved from <https://www.youtube.com/watch?v=j7HLLKYYANo>

⁷ Information, News, and Ideas (2015, June 25). https://www.youtube.com/watch?v=LjZ9TwI_8Sg

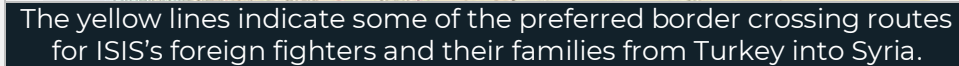
1. The external security head of ISIS in Turkey, Savash Yildiz, nicknamed Abu Jihad al-Turkey.

Savash Yildiz, nicknamed Abu Jihad al-Turkey, is a Turkish national born in 1983. He was the head of the security department of the ISIS branch in Turkey. He was under the command of Abu Musab, the security prince of the Turkish recruits in ISIS. He was influenced by the jihadist propaganda spread on social media in Turkey, and he was also influenced by his wife's relatives in the city of Izmir, who were going periodically to Syria for jihad with al-Nusra Front, as he states, without any accountability or restrictions by the Turkish authorities. He also confirmed the dissemination of books calling for jihad and extremism in Turkish public libraries. He participated in many meetings to discuss the extremist ideas in the cities of Mersin and Adana, which, like other Kurdish cities, are subject to strict Turkish intelligence control, but with leniency by the Turkish police towards ISIS. According to Syrian Democratic Forces (SDF) anti-terror units, he is a dangerous extremist, the external security officer in Turkey, suicide bomber, and coordinator with Turkish intelligence.



- He confirmed that he had participated in the bombings of the HDP rallies in Adana and Mersin in 2015. Erdogan sent dozens of HDP officials to prison, and in a speech to a rally of his supporters, he called for the expulsion of HDP from Turkey ().
- He stressed that the attack on Kobane was part of a plot to kill Kurds and foreign jihadists. He said that this was under the instruction of Erdogan, and he stressed that the size of the force which attacked Kobane was sufficient to control Syria and Iraq, and that ISIS would make greater gains.
- He said that most ISIS elements, especially those of Turkish nationality, entered Syria through the areas controlled by the Turkish Armed Forces and Turkish intelligence from the city of Gaziantep/Dîlok to the town of Kilis and Albili, and to the town of Rai and Jarabulus in Syria by means of a Turkish smuggler. There, there was a camp to receive the new elements of ISIS in the town of Rai. He also confirmed that large groups were crossing the border on foot, crossing a 400-meter open field, and that there was constant movement back and forth.
- He confirmed that he had moved his family to Syria via Tel Abyad/Girê Spî crossing after the declaration of the ISIS caliphate. He also confirmed that he had been in contact with his family inside Turkey and that the Turkish authorities were aware of his activities and location.

⁸ 3thmanly (2019, March 3). *Erdogan Expels Kurds*. Retrieved from <https://www.youtube.com/watch?v=U2kgiY9MmQ0>



- A leave form submitted by ISIS member Abu al-Qaqaa al-Turkey, to the immigration officer in the province of Al-Baraka (Hasakeh province), for travel to Turkey.
- This document is taken from the archive of YPG, the leading component of SDF.

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- He confirmed that the Suruc, Ankara and Diyarbakir/Amed attacks served Erdogan and other international powers, and that ISIS had divided its forces inside Turkey into groups such as the Bingol/Çewlik group, which supposedly carried out the Diyarbakir/Amed bombing, the Adiyaman/Semsumur group, which supposedly carried out the Ankara bombing against Erdogan's opponents, the Gaziantep/Dilok group, the Istanbul group and others.
- He confirmed that he received weapons training, explosives training, and legal training from Abu al-Baraa (his wife's uncle), Abu al-Mu'in, Abu Talha, and a mysterious figure called Efe. All of these individuals were Turkish, and they were travelling to Turkey frequently. They considered all secular Turkish parties to be infidels, but only the pro-Kurdish Democratic People's Party (HDP) was targeted.
- He confirmed that the return of the staff of the Turkish Consulate in Mosul, who were detained by ISIS after its control of Mosul, was part of an agreement between ISIS and Turkey.



The moment of an explosion which targeted a sit-in by left-wing activists (opponents of the Erdogan regime) in the town of Suruc in Urfa province on June 20th, 2015. More than 25 people were killed and more than 100 were injured. The sit-in was to call on the international community to help and support in reconstruction of Kobane after its liberation from ISIS. The Turkish authorities immediately accused ISIS, even before launching the investigation.

1. Yaseen Akumi, known as Abu al-Battar al-Jabali, a prominent ISIS commander

Yaseen Akumi, known as Abu al-Battar al-Jabali, is a Moroccan born in 1989. He was the commander of the Saifullah al-Maslool Battalion, which included around 100 members of various nationalities. He joined ISIS in June 2013 and participated in the second massacre of civilians in Kobane in 2015, led by the commander of Kobane campaign Abu al-Battar al-Misri. He was aided by two commanders, a Chechen and Bosnian, at the command center in the city of Raqqa. He was captured by the YPG after the death of most of his group. He was described by the anti-terror units affiliated to SDF as a dangerous extremist and a suicide bomber.



- He confirmed that he had travelled from Casablanca airport in Morocco to Istanbul airport as a tourist, and was not subjected to any questioning or security procedures either at the airport or in the hotel. During his transport from Istanbul airport to the city of Antakya, there was no interference from Turkish border guards as he crossed the border through Mount Turkmen to Latakia via a Turkish smuggler whose Arabic language was weak.
- He confirmed that the main objective in taking control of the city of Kobane in June 2015 was to control the border gate between Kobane and Turkey, and stressed that the commander of the operation, Abu Hafsa, assured them that there would be no direct interference from Turkish authorities if ISIS controlled the border gate.

He confirmed that ISIS's wounded members received the necessary medical care in Turkish hospitals, and that Turkish authorities were aware of this

<p>A permission paper to the Emir of the Health Office to receive Abu Qatada al-Maqdisi, after completing his treatment by doctors in Turkey.</p>	<p>Permits issued in March and April 2015 by the ISIS security department in Jazira province, allowing a number of ISIS elements to travel to Turkey for treatment.</p>

These documents are taken from the archive of YPG, the leading component of SDF.

- He confirmed that ISIS used the money obtained from oil trade in the purchase of weapons.
- He confirmed that Turkey is ready to agree with any faction, on the condition that they fight against Kurds.
- He confirmed that Turkey employs jihadists to serve its policies. He stressed that Turkey cares about the Turkmen, Chinese, Kazakhs and others, and does not give importance to the Arab jihadists, but rather seeks to kill them in Syria by using them to fight their enemies and protect their interests.
- He stressed that the sex-slave trade targeted only Kurdish Yezidi women, and no woman was taken as a captive from any other minority group. He said this was systematic against Yezidis. (This is consistent with the processes of demographic change and ethnic cleansing practiced by Turkey in the region of Afrin against the Kurdish people there, in particular the Yezidis.)



⁹ Al-Hurra News (2019, March 20). *Confessions of an ISIS ambassador: 'I would meet with Erdogan'*. Retrieved from <https://www.alhurra.com/a/%D8%A3%D8%A8%D9%88-%D9%85%D9%86%D8%B5%D9%88%D8%B1-%D8%A7%D9%84%D9%85%D8%BA%D8%B1%D8%A8%D9%8A-%D8%B3%D9%81%D9%8A%D8%B1-%D8%AF%D8%A7%D8%B9%D8%B4-%D9%81%D9%8A-%D8%AA%D8%B1%D9%83%D9%8A%D8%A7-/485266.html>

1. Alexandra Kotey, nicknamed Abu Saleh, a member of “Beatles” terrorist cell led by “Jihadi John” (Muhammad Imwazi):

Alexandra Jonathan Kotey, a 35-year-old British citizen nicknamed Abu Saleh, was a member of the “Beatles” terrorist cell of ISIS, which was led by Muhammad Imwazi (a.k.a. “Jihadi John”), who was killed in Syria in 2015. The cell was known for brutally murdering Western hostages. He worked in the General Security Service of ISIS in the Sadeeq brigade, and served as a sniper and media interpreter for ISIS. He was receiving instructions from ISIS deputy Abu Muhammad al-Adnani and Abu Abdo al-Idlabi. He entered Syria in 2012, without any restrictions by Turkish border guards. He joined ISIS after the declaration of the proclaimed caliphate in 2014.



- He confirmed that when he was in the ranks of Islamic factions before joining ISIS, he was fighting the Syrian regime in the Idlib region, and that they withdrew to well-equipped camps in Turkish territory during the advance of the Syrian army and its allied militias. From there, they would attack the troops of Syrian army.
- He confirmed that he entered Turkey illegally, travelling from Adana to Hatay in Antakya province, and then entering Syrian territory through the Bab al-Hawa crossing, with no restrictions by the Turkish border guards. He stressed that the Turkish authorities opened their borders for the crossing of foreign fighters to Syria.
- He confirmed that the Turkish intervention in Syria is an attempt to replicate Pakistan's intervention in Afghanistan during the bloody conflict in Afghanistan. He said that the relations between ISIS and the Turkish authorities was of a mutual interest and there was no enmity between them.
- He confirmed that the Turkish occupation of Jarabulus, Azaz and al-Bab is not to fight ISIS, but to prevent the connection of the Self-Administration areas east of the Euphrates with the Afrin region.
- He confirmed that Turkey was satisfied with the battles launched by ISIS in the Kurdish areas. He stressed that Turkey prefers having ISIS on its southern border over the Kurds. He stressed that Turkey turned a blind eye to the fight against ISIS.
- He confirmed that the handover of the Turkish consulate staff in Mosul was conducted under negotiations with the Turkish authorities.
- He confirmed that the ISIS attack on Kobane was intended to disrupt the operation by Arab, Kurdish and Turkmen forces to liberate the occupied areas, especially Tel Abyad/Girê Spî, from ISIS (note that Turkey is the only country that opposed this campaign).

2. Abdul Aziz Munsî al-Anîzî, nicknamed Abu Omar al-Muhajir, did not take part in any fighting due to his health situation (he only had one kidney; he donated the other to his nephew while he was in Saudi Arabia).

Abdul Aziz Munsî al-Anîzî, a 33-year-old Saudi national nicknamed Abu Omar al-Muhajir, worked at the Immigration Office of Tel Abyad/Girê Spî, Spoils Office, and was an officer in the Mu'taz al-Quraishi Air Combat Battalion. In Girê Spî and Jarabulus, he transferred jihadists from Turkey to ISIS and assigned them to specific areas, according to the instructions issued by the Emir of the Immigration Authority Abu Osama Al-Madani.



- He confirmed that he entered Syria through Tel Abyad/Girê Spî without being intercepted by the Turkish border, and also when he arrived at Istanbul airport. After arriving at the airport in Urfa, he was received by the Special Coordinator for the reception of jihadists, called Abu Al-Bara Al-Shamali, and entered the city of Tel Abyad/Girê Spî through the border crossing with his Saudi passport. At that time, the Turkish authorities allowed entry into Syria and prevented return. They used to gather in open and well-known guest houses.
- He stressed that many of those who crossed the border did so through official crossings in Girê Spî and Jarabulus, as well as illegally, and insisted that Turkish intelligence were aware of this and turned a blind eye to their entry.
- He confirmed that there was constant communication between ISIS and the Turkish authorities.
- He confirmed that the attack on Kobane was an intelligence plot targeting the Kurds, and that there was a systematic campaign to incite attacks against Kurds.
- He said that they did not destroy the Suleiman Shah Shrine, despite the bombing of a lot of tombs belonging to the companions of the Prophet Mohammad, and that this was the focus of a religious dispute between many elements of ISIS. He stressed that not blowing it up remained a matter of debate, and that most likely there was coordination between ISIS and the Turkish authorities on this matter.
- He insisted that the Turkish state had a role in the survival and expansion of ISIS, and that the Turkish authorities provided a lot of support and assistance to al-Nusra Front, and claimed that al-Jolani and many of its elements received treatment in Turkish hospitals.

1. Mohamed Abdelkader, nicknamed Abu Mohamed al-Tounsi, was working with ISIS as an ambulance driver. He used to go to the city of Tel Abyad while it was controlled by ISIS, and transport the wounded there to be transferred to Turkish hospitals.

Mohammed Abdelkader, is a Tunisian citizen from Germany, born in 1983. He was nicknamed Abu Mohammed al-Tunisi, and later called Abu Mohammed al-Almani. He brought ambulances, medicine, and other relief items for ISIS under the pretext of a humanitarian organization called "Emergency Aid" in German. He confirmed that his organization had branches in Burma, Bangladesh, Syria, and some other countries. It is based in Hanover, run by a Turkish national called Bekir Abe living in Germany. When Mohammed Abdelkader left Germany, the mediator was a Turkish citizen named Ur who was living in Germany. Mohamed was also accompanied by a German named Dominic, a.k.a. Abu Qaqaa. They travelled from Turkey to Syria and headed to Tabqa city and there joined ISIS immediately. The investigation team at NRLS searched for the address of the organization on the web, but found nothing referring to this organization, despite Mohammad's insistence on the existence of the organization's website. Mohammed worked with ISIS as an ambulance driver who used to go to Tel Abyad while it was under control of ISIS. He used to transport the wounded there to be taken to Turkish hospitals.



- He said he had strong relations with influential parties in Turkey and his affairs used to proceed smoothly. He also stressed the existence of strong relations between Bekir and the Turkish police, who did not object to the loaded cars sent by Bekir. He entered Syria through Bab al-Hawa crossing easily and with the consent of the border crossing authorities, where he was carrying medical and relief aid to ISIS and Syrian opposition militias loyal to Turkey.
- He confirmed that heavily wounded ISIS militants used to be transferred to Turkey through the border crossing of Tel Abyad, and that the identities of the wounded were mostly concealed.
- He said that a hostage deal was made by agreement between the Turkish authorities and ISIS. He said he met a person released under the deal, called Abu Khaled, who was later killed in Fallujah. This agreement was made through Abu Ubaidah al-Turkey.
- He confirmed that before the attack on Kobane, the General Security Service of ISIS told people through the pamphlets and religious sermons in mosques that Kurds had allied with the United States and would strike the Caliphate. At that time there was no coalition, but it was formed several weeks after the attack on Kobane.
- He said that the Turkish authorities could have closed the border and prevented those wishing to join ISIS, but they did not do that. For example, the border crossing of Jarabulus was completely open.

- He stressed that without the Turkish authorities and some other supporting forces, ISIS would not have continued to expand and commit atrocities. He said the Turkish authorities were aware that most of the foreigners who entered Syria were there to join ISIS.

3. Muhammad Saleh al-Shammari, nicknamed Abu Sufyan al-Shammari, is an element in the external security of ISIS and was well-trained in working on drones:

Muhammad Saleh al-Shammari, a 22-year-old Saudi national nicknamed Abu Sufyan al-Shammari, worked on running drones under the supervision of the emirs of the war authority, Abu Osama al-Iraqi and Abu Dawood al-Iraqi. He also worked in treasury, the immigration bureau and was a member of ISIS's external security. He came to Syria without being intercepted by the Turkish border guards, through Azaz, crossing into the town of Rai, and from there to Aleppo.



- He stressed that Turkey was encouraging ISIS members to fight the SDF. This is despite the tense relations between Turkish-backed militant groups and ISIS in al-Bab, Rai and Azaz.
- He confirmed that he had received many jihadists from Turkey and took them to their places in Syria.
- He confirmed the existence of an agreement between ISIS and Turkey to treat ISIS wounded in Turkish hospitals.

4. The child Hamza bin Luqman Hakim Omar, a 14-year-old Afghan national. His father was a doctor working with ISIS. His mother's name is Zahidah Mukal. He received his religious education from Abu Muhammad al-Britani (Pakistani nationality).

- He confirmed that he travelled with his family on foot from Afghanistan to Tehran. From there, they travelled to Istanbul airport, and then from Turkey to Syria via Jarabulus. They were received in a guest house in Dîlok, and then travelled to Syria under the instruction of a Turkish smuggler. Then they crossed the border in 2014 to Jarabulus, when it was under ISIS control, without being intercepted by Turkish border guards.
- He stressed that the Turkish authorities were aware of ISIS camps in Jarabulus, but did not intervene.
- He stressed that ISIS elements shot towards the Turkish border, and then Turkey seized the city of Jarabulus while ISIS was gradually withdrawing.

A list entitled “Tel Abyad Traffic (Coordination Department, Gaziantep-Jarabulus)”, issued by ISIS’s Immigration Authority. The list identifies Turkish telephone numbers and WhatsApp accounts in order to manage the coordination between Gaziantep and Jarabulus.

These documents are taken from the archive of YPG, the leading component of SDF.

1. H. M. S. is the wife of an ISIS senior commander Samer Hassan Musa, also known as Abu Hajar. She asked that her photo and real name not be published. Her husband was living in Aleppo and constantly travelling to Turkey. She confirmed that the Turkish authorities were the main source funding and arming ISIS.
2. One of the girls who was taken as a sex slave, Saadia Nasir Khalaf, confirmed that the man who bought her, Abu Mahjin, went to Turkey for treatment after he was wounded in Baghouz. She was then sold to another man named Abu Thabit.
3. One of the girls who was taken as a sex slave, Nadia Barakat Qassem, was bought by a fighter named Abu Ibrahim al-Jazrawi in an area close to the Deir ez-Zor airport. Nadia confirms that his house was a dedicated safe house for fighters while they were engaged in battles and special security missions. As she was a servant, she saw and heard a great deal of news and conversations, and said that many ISIS families, especially the Turkish ones, said that the Turkish government and people will save them and will not let the US-led coalition aircraft continue bombing. She also said that she heard many ISIS fighters talking about the food and military aid from Turkey in cars loaded with weapons, equipment and food which arrived at Abu Ibrahim's house.

Nadia Barakat Qassem, a Yezidi woman, was taken by ISIS after they killed her entire family. ISIS separated her 4 children and sold them to other ISIS members. A man named Abu Ibrahim al-Jazrawi bought her, and he was later killed in a US-led coalition airstrike on a market in Mayadeen town. She was heavily tortured by Abu Ibrahim and his wife, who wore an explosive belt, which he also forced his three daughters to wear. The wife also harmed Nadia, breaking her hand three times because she refused to convert to Islam. Later she was forced to do so, but she claims that this was just in words, and that she remained Yezidi in her heart. After the death of Abu Ibrahim, she was sold to another man nicknamed Abu Omar in Baghouz, where she managed to escape and surrender to SDF.

On meeting al-Baghdadi, she said: "I saw him once in Deir ez-Zor. I was in a house with a number of sex slaves. He came to the door, looked at them and smiled, and left ..."



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Radwan al-Mohammad al-Othri is one of the ISIS members who claims that Turkish authorities facilitated the entry of foreign jihadists into Syria



5. In addition to the assurances given by the aforementioned ISIS members about ISIS receiving medical assistance from Turkish hospitals, some other ISIS leaders and senior commanders who are currently being detained by SDF in North and East Syria said that ISIS had an agreement with Turkey to be provided with medical services for wounded ISIS members. Below are some statements by a number of ISIS elements:
 - A. In the statements of M.G., nicknamed Abu Wakad al-Tunisi, whose real name is not mentioned for security reasons, he confirmed that he was working as a surgeon's assistant for ISIS, and reported that ISIS used to obtain 90% of its medicine from Turkey through Abu Yousef al-Masri, the ISIS medical depot officer. Abu Wakad said there were strict orders from ISIS security officials to deliver unlabeled boxes and bottles of the Turkish medicine used for anesthesia. This is because if any anti-ISIS elements got the medicine boxes, it would put the Turkish authorities in an embarrassing situation. Abu Wakad mentioned some companies that supplied ISIS with medicine, such as Al Amal Medical Supplies Company, Bakkar Company, and Al Baraka Drug Store.
 - B. L. G. A., a Tunisian national whose real name is not mentioned for security reasons, was working for the Office of the Wounded and Injured in the Syrian city of Raqqa. He entered Syria through the Tel Abyad border crossing in late 2014. He said that the Turkish authorities were facilitating access to Syria for anyone wishing to join ISIS, and stressed that most wounded ISIS members crossed into Turkey for treatment in Turkish hospitals.
 - C. F.Z., whose real name is not mentioned for security reasons, said that a senior ISIS commander named Abu Talha al-Almani was wounded in an airstrike in Syria and later

received treatment in Turkey. Turkish intelligence was aware of this, and they later allowed him to return to Syria after he had recovered from his injuries. F.Z. confirmed that Abu Yousef al-Tunisi, the one in charge of wounded ISIS members, was coordinating with Turkish authorities to transfer the injured from Tel Abyad to Turkey.

- D. According to a number of ISIS members, some of the hospitals that treated injured ISIS fighters, with the protection of Turkish security, include the following: Fourth Sunni Complex in the Pashak neighborhood of Istanbul, Medical Park Hospital (owned by Erdogan's wife, Emine), Medical International Hospital, and several public hospitals and clinics in the cities of Gaziantep and Urfa.

6. Some of the direct security agreements held between the Turkish authorities and ISIS:



ISIS senior figures accuse Erdogan of betraying and failing them, in a video published by ISIS in Turkish on Twitter from the city of Raqqa (). Here we notice the strong relation with Erdogan regime, to the extent that they describe Erdogan as traitor, because they are shocked by a person whom they used to respect as an ally. Most importantly, why did ISIS not target Turkey after this accusation, but only Kurds and foreigners? The purpose of publishing this may be to spread the misinformation that there is no connection between Turkey and ISIS. It could also be that they have reached new understandings.

¹ Euronews (2015, August 18). *The "Islamic State" describes Erdogan as a traitor*. Retrieved from <https://www.youtube.com/watch?v=TSme1XRKzQU>

Al-Waght (2015, July 4). *ISIS Calls Erdogan a Traitor and Threatens Him*. Retrieved from <http://alwaght.com/ar/News/16002/%D8%AF%D8%A7%D8%B9%D8%B4-%D9%8A%D8%AA%D9%87%D9%85-%D8%A7%D8%B1%D8%AF%D9%88%D8%BA%D8%A7%D9%86-%D8%A8%D8%A7%D9%84%D8%AE%D9%8A%D8%A7%D9%86%D8%A9-%D9%88%D9%8A%D8%AA%D9%88%D8%B9%D8%AF-%D8%A8%D9%85%D9%82%D8%A7%D8%B6%D8%A7%D8%AA%D9%87>

- A. Mosul Agreement: During its control of Mosul, on June 11th 2014, ISIS detained 49 Turkish consular staff, including the Turkish Consul General, his wife, several diplomats and their children, as well as elements of the Turkish Special Forces. On September 20th, 2014, ISIS handed the hostages over to Turkey in an operation conducted by Turkish intelligence, according to statements by Turkish officials (). It is important to note that ISIS usually kills their prisoners and hostages in brutal ways, and does not release them, despite efforts made to do so. Most of the ISIS members interviewed said that consular officers were released under an agreement between the two parties.



The staff of the Turkish consulate in Mosul, who were detained by ISIS after controlling the city. They were gathered to be transported to safe area ().

The arrival of the plane that was carrying the staff of the Turkish consulate in Mosul after ISIS released them, Photo taken on 20/9/2014().



¹ France 24 (2014, September 9) *Turkish hostages held by the Islamic State in Iraq released*. Retrieved from <https://www.france24.com/ar/20140920-%D8%AA%D8%B1%D9%83%D9%8A%D8%A7-%D8%AF%D8%A7%D9%88%D8%AF-%D8%A3%D9%88%D8%BA%D9%84%D9%88-%D8%B1%D9%87%D8%A7%D8%A6%D9%86-%D8%AF%D8%A7%D8%B9%D8%B4-%D8%AE%D8%B7%D9%81-%D8%A7%D9%84%D8%B9%D8%B1%D8%A7%D9%82>

BBC News (2014, September 20) *The Arrival of Kidnapped Turkish Hostages to Turkey*. Retrieved from http://www.bbc.com/arabic/middleeast/2014/09/140920_iraq_turkish_hostages_freed

¹ FM Haber (2014, June 13) *Images of the Turkish Hostages from FM NEWS*. Retrieved from <https://www.youtube.com/watch?v=3ZpVY4VZrtg>

¹ TRGT Haber (2014, September 20). *Rescued citizens met with their families*. Retrieved from <https://www.tgrthaber.com.tr/gundem/kurtarilan-vatandaslar-aileleriyle-bulustu-36515>

The truck, which transported the Turkish drivers detained by ISIS in Iraq, and released in exchange for a deal with the Turkish authorities. No information could be obtained on the deal().



Despite hundreds of suicide bombings carried out by ISIS against thousands of civilians around the world, the execution of hundreds of hostages, though ISIS could have negotiated for important gains, but no hostage was killed or tortured if they belong to the Turkish authorities. Most bombings carried out by ISIS in Turkey only targeted Kurdish groups who are Erdogan's opposition and also against foreign tourists. This has been used to serve political ends in favor of the Erdogan regime, and to show that Turkey as well is suffering from ISIS terrorism.

- A.** Not destroying the tomb of Suleiman Shah: This deal was held between ISIS and the Turkish intelligence. The deal mandated the safety of the tomb of Suleiman Shah, the grandfather of Othman the first, the founder of the Ottoman Empire. When ISIS besieged the 36 soldiers who were guarding the tomb, located in the village of Qara Qozaq on the Euphrates river, after the control after ISIS controlled Raqqa province, Turkish Defense Minister Ismat Yilmaz said "ISIS is moving on the Sulaiman Shah tomb poses a threat to our national security, and our first duty is to defend it and make sure that we do not hesitate to do everything necessary to protect it." ¹ For this reason, Prime Minister Ahmet Davutoglu announced a military and intelligence operation (about 100 armored vehicles and 500 soldiers) to save the shrine of Suleiman Shah and to free the soldiers assigned to guard the shrine. But the remains of the shrine were transferred quickly and quietly without any fighting or ISIS counterattacks against the Turkish forces. The Turkish military convoy entered ISIS-held areas unhindered, in a process known as Operation Shah Euphrates. The shrine is considered a religious and national symbol for the Turks.

¹ Ihlas Haber Ajansi (2014, June 17). *Clips of ISIS Militants*.⁴Uploaded by Taze Haber, Retrieved from <https://www.youtube.com/watch?v=ICbsqDKKjGo&t=1s>

¹ Al-Jazeera Encyclopedia (n.d.). *Shrine of Suleyman Shah*. Retrieved from <https://www.aljazeera.net/encyclopedia/citiesandregions/2015/6/14/%D8%B6%D8%B1%D9%8A%D8%AD-%D8%B3%D9%84%D9%8A%D9%85%D8%A7%D9%86-%D8%B4%D8%A7%D9%87>

¹ Al-Arab News (2015, February 24). *Turkey Moves the Remains of Suleyman Shah Under Suspicious Coordination with an Imam*. Retrieved from <https://alarab.co.uk/%D8%AA%D8%B1%D9%83%D9%8A%D8%A7-%D8%AA%D9%86%D9%82%D9%84-%D8%B1%D9%81%D8%A7%D8%AA-%D8%B3%D9%84%D9%8A%D9%85%D8%A7%D9%86-%D8%B4%D8%A7%D9%87->







ISIS, though, already published a video in which it announced that it rejects any secular forces in their territories and considers the shrine a feature of polytheism. ISIS also blew up the majority of the Yezidi temples, shrines which hold sacred symbolism for the inhabitants of the region, Shia mosques and shrines, and Christian churches, such as the Armenian Martyrs' Church in the Rashdiyya neighborhood of Deir ez-Zor (The church was built in 1991 in memory of Armenian martyrs who were killed by the Ottoman Empire in the last century¹), the bombing of the Armenian Orthodox Church in Tel Abyad, the Church of St. Korcis in northern Mosul and the Church of the Virgin Mary in the countryside of Hasakeh. They also bombed the tomb of the Ammar Bin Yasser in Raqqa, the Nabi Yunis shrine in Mosul, and dozens of archaeological sites in Syria and Iraq.

But the statements of N. M. A, a Tunisian who joined ISIS in 2014 known as Abu al-Wafaa al-Tunisi and emir in charge of archaeological excavations, show the truth of the agreement between ISIS and the Turkish authorities. He confirmed that the transfer of the tomb of Suleiman Shah was a pretext for the transfer of ancient treasures which amounted to \$8 million. Abu al-Wafaa explained the process as follows: In mid-2014, Abu al-Wafaa was appointed by the emir of the economy Abu Abdullah Muhajir in the Department of Antiquities, under the supervision of the emir Abu Sayyaf, a Tunisian who brought new devices from Turkey to excavate the antiquities. The most important of these was the EXP5000, which reveals underground metals, and a device called Golden King, which measures gemstone hardness (purity). According to Abu al-Wafaa, these devices cannot be purchased and transported across the border without the authorization and approval of the Turkish authorities. He confirmed that these devices helped them to excavate an Assyrian marble funerary plate, which was composed of two pieces, 150 cm long and one meter wide, and weighed about 500 kilograms. It was unearthed in the Alajah area of Shaddadi city, south of Hasakeh. The plate bears an inscription showing King Hammurabi and his wife, and is estimated to be worth about five million US dollars. Two headstones were also found, dating back to the time of King Hammurabi. One is 90 centimeters long and 80 kilograms, and made of sandstone; the other is 50 centimeters long and weighs 20 kilograms; the price of the two headstones is estimated at about three million US dollars. Abu al-Wafa handed the artifacts over to Abu Sayyaf, who smuggled them

%D9%88%D8%B3%D8%B7-%D8%B4%D8%A8%D9%87%D8%A7%D8%AA-
%D8%A8%D8%A7%D9%84%D8%AA%D9%86%D8%B3%D9%8A%D9%82-%D9%85%D8%B9-
%D8%AF%D8%A7%D8%B9%D8%B4

¹ 24 News 3 (2015, February 23). *ISIS Military Operations in Cooperation with ISIS*. Retrieved from <https://www.youtube.com/watch?v=2f5GvGtKkX8>

¹ Khabar Armani (2017, 16 November). *Video Shows the Extent of the Destruction of the Armenian Martyrs Church in Syria's Deir ez-Zor*. Retrieved from <http://khabararmani.com/?p=15318>

		
<p>The tomb of Suleiman Shah, the founder of the Ottoman Empire Osman I.</p>	<p>The passage of Turkish military vehicles on a road under ISIS control and under its flag. ()</p>	<p>A screenshot of a video showing ISIS elements rejecting the presence of any secular forces in the land of the Caliphate, and considering the shrine one of the features of polytheism. ()</p>
		
<p>Reconstruction of a Yezidi temple in Bashiqa after it was bombed by ☹️ISIS</p>	<p>Al-Furqan, an ISIS affiliated foundation, published pictures of the moment of the bombing of a Shiite mosque in Samarra.</p>	<p>ISIS elements demolish the tomb ☹️of Prophet Jonah in Mosul.</p>

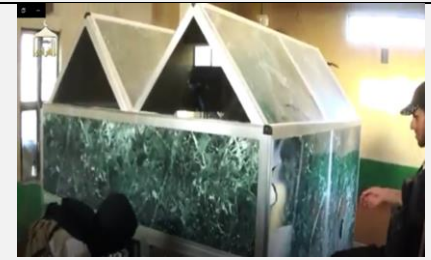
29



The church of Armenian martyrs in Deir ez-Zor, after its destruction by ISIS after controlling the city.



Al-Forkan Media Foundation, which works for ISIS, shows the destruction of the grave of Sheikh Ahmed Alrifay.

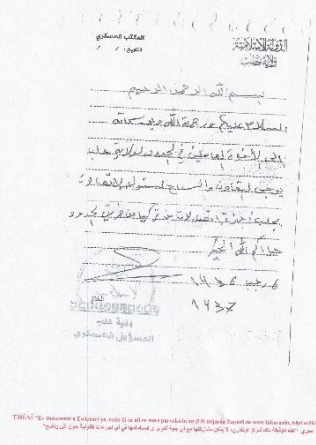
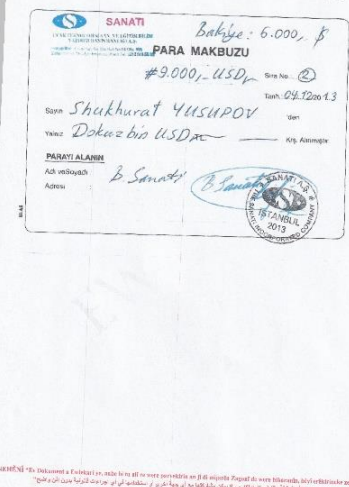


In the course of our research on Turkish air strikes and shelling against SDF locations we find that it occurs either during SDF military operations against ISIS without any provocation from the SDF, or it occurs simultaneously with ISIS attacks against SDF locations. It appears that the purpose of these attacks were to obstruct the military operations against ISIS. SDF had to stop its military operations more than once to defend their line against Turkish assaults, and ISIS benefited from their counterattacks. This shows the presence of high level military and security coordination between ISIS and Turkey. In 2016, the decisive year in liberation of Raqqa, its countryside, and other areas, the Turkish army attacked Rojava – Northern Syria 191 times. The Turkish army led 169 attacks with heavy weapons against Rojava's villages, in addition to two attacks with helicopters, 7 attacks with drones, and 13 border breaches with tanks and armored vehicles. As a result of these attacks by the Turkish army, 31 citizens lost their lives and 138 others were injured. Among the victims were 6 fighters (one YPG, 2 internal security/Asayish forces, and 3 Self-Defense Duty/Erka Xweparastin), and among the injured were 8 other fighters. These attacks resulted in a lot of property loss for Rojava's citizens². Entire houses were destroyed. Turkey repeated its attacks in the last phases of the fight against ISIS. For example, during Operation Jazira Storm, during the battle of Hajin on October 28th, 2018, the Turkish army on bombed villages and SDF locations in Kobane. With the Erdogan regime's threats of a wide military operation to sweep the regions of east of Euphrates just as in Afrin canton, this gave ISIS time and motivation to attack SDF and reoccupy some liberated areas. However, they finally lost their last pocket in Baghouz.

Other directories prove the accusation that Turkish authorities support ISIS. International media has issued clear documents against Turkey in this way.

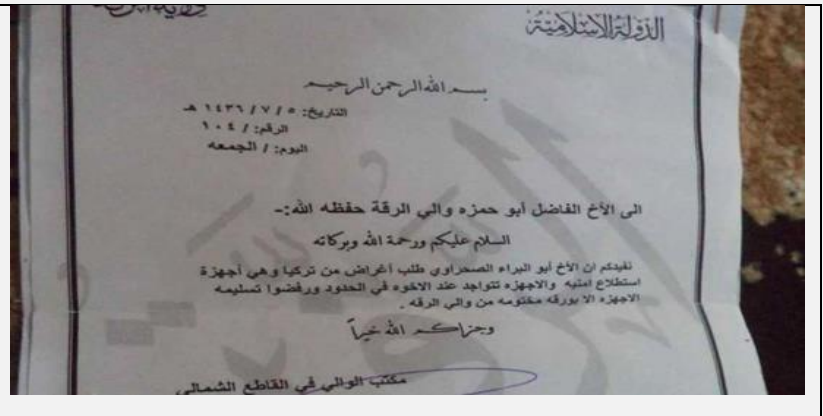
² This number is from SDF's archive, the result of campaign³ and clashes of 2016

The Office of Foreign Assets Control, which works under the United States Department of the Treasury, imposed sanctions on the Turkish company Profesyioneller Elektronik - managed by Yunus Emre Sakarya - after confirming its financial and technical assistance for ISIS. Sakarya worked as the main middleman for buying drone parts for ISIS. From at least 2015 (when the company was established) to the beginning and middle of 2016, Profesyioneller Elektronik participated in transactions of drone equipment for ISIS, which totaled about \$500,000². The true extent of the involvement of Turkish authorities with companies like this is kept secret by Turkish intelligence, according to emergency law and anti-terrorism law in Turkey. The sensitivity of this equipment and these devices are a threat to its national security.

	
<p>Permission from the ISIS military chief of their so-called Aleppo state, ordering ISIS members on the border with Aleppo to cooperate and let their communications chief in Aleppo bring devices across the Turkish border.</p>	<p>A bill for \$15,000 worth of drone equipment from Sanati Incorporated Company</p>
<p>These documents are from the YPG archive, under SDF.</p>	

² US Department of the Treasury (2018, February 9). *Treasury Sanctions ISIS Facilitators Across the Globe*. Retrieved from <https://home.treasury.gov/news/press-release/sm0284>

A document seized by internal security forces shows that ISIS received security scouting through the Turkish border. Photo from Asayish archives



A. In another report from the U.S. Department of the Treasury, Moroccan ISIS leader Murad al-Laboudi was considered a radical linked to ISIS. He lived in Gaziantep (Dilok) in the beginning of 2015, and his work was mostly helping foreign jihadists traveling from Gaziantep through the Turkish-Syrian border into Syria.² This raises the question of how a foreigner was able to help smuggle fighters from Turkey into Syria.

B. Yet another report from the U.S. Department of the Treasury pointed out that ISIS supporter networks bought tactical equipment like sniper scopes, thermal vision, night vision goggles, laser projectors, high speed magazines and bulletproof vests, and then travelled with them to Turkey and transferred it to Syria, providing it to others on their behalf².

C. F.Z., whom we mentioned previously in this document, claimed that his friend Abu Hajir al-Qoreyshi - an Iraqi with Dutch citizenship - was a member of ISIS with the administration of Abu Hajir al-Iraqi a.k.a. Abid al-Semed al-Iraqi. In order to obtain advanced electronic military and security devices for ISIS (drones, thermal scopes, mine detectors), this committee was coordinating with a Turkish company to import this equipment, as well as laundering ISIS's money. ISIS put \$1,000,000 worth of gold into this company (the name of the company is not mentioned for security reasons).

² US Department of the Treasury (2015, September 29). *Treasury Sanctions Major Islamic State of Iraq and the Levant Leaders, Financial Figures, Facilitators, and Supporters*. Retrieved from <https://www.treasury.gov/press-center/press-releases/Pages/jl0188.aspx>

² US Department of the Treasury (2018, December 18). *National Terrorist Financing Risk Assessment, 2018*. Retrieved from https://home.treasury.gov/system/files/136/2018ntfra_12182018.pdf



Another picture shows drone strikes on ground targets



Picture of a video issued from ISIS's' Amak media agency shows its drones filming and striking targets on the ground

D. Another clip shows the Turkish authorities' facilitation of the transfer of sensitive military equipment to terrorist organizations. A man named Abu Abdullah al-Pakistani, currently detained in a security center, admitted that he crossed into Syria easily in 2014. After this, the organization sent him to an aviation battalion, where he bought a Phantom brand drone from Turkey for ISIS. He trained ISIS members how to use the drone.

E. On January 1st, 2014, Turkish police seized a large quantity of weapons and ammunition hidden inside a truck of a humanitarian organization in Antakya, Hatay state, Turkey. It was on its way to Syria, a site of bloody internal conflict. The Turkish newspaper *Cumhuriyet* revealed this and confirmed the presence of Turkish intelligence members in the truck. In a meeting, Erdogan announced that he will punish the journalist who exposed the truck and filmed the arrest. After this, Turkish authorities charged the editor-in-chief of *Cumhuriyet* Can Dündar and his colleague Erdem Gül with spying after the newspaper exposed many things. Security workers and public prosecutors, which ordered the inspection of the truck, were also subject to punishment². The weapons and ammunition that was found came mostly from former Soviet arms industries, such as Romania, Bulgaria, and others; Turkey refused to provide Turkish weapons so as not to be exposed.

² Ronahi TV (2018, November 14). *European Parliamentary⁷ Team Shocked by the Size and Quantity of European Weapons and Ammunition with ISIS*. Retrieved from <https://www.youtube.com/watch?v=gnAGrTMXW4I>

Euronews (2015, May 29). *Images of Turkish Arms Shipments to the Syrian Opposition; Ankara Calls This Report 'Betrayal'*. Retrieved from <https://www.youtube.com/watch?v=pt4nK5hFbk0>



Photos and videos of weapons trucks on their way to Syria. The Turkish newspaper *Cumhuriyet* published these photos and videos.

F. In a Ministry of Defense of the Russian Federation press conference, which included the Deputy Minister of Defense General Anatoly Antonov, Chief of the Main Operational Directorate of the Russian General Staff Colonel General Sergei Rudeskoy, and Director of the National Defense Management Center general Mikhail Mezentsev, General Mezentsev confirmed that about 120 tons of ammunition, bombs, and weapons, and more than 250 vehicles and armored cars, communications staff and thousands of members moved from Turkey to both ISIS and al-Nusra Front. This is happening continuously, and the Turkish government is not working to stop it. General Antonov confirmed that the Turkish authorities give support under the cover of humanitarian aid, and they arrested the journalists who exposed this. He also confirmed that the Turkish higher-ups are a part of the smuggled oil trade, and that Turkish forces attacked Russian forces while they were fighting terrorists. He confirmed that the Turkish forces which are located in Syria engage in looting².

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G. The brigadier general Ahmed al-Mesmari (the spokesman of Libyan National Army) accused Turkey of supporting terrorist organizations such as ISIS, the al-Nusra Front and the Muslim Brotherhood, and treats ISIS members in its hospitals. In live TV interview, after seizing a Turkish ship loaded with bombs and different weapons for the terrorist organizations in Libya, he confirmed that Turkey facilitates ISIS and other terrorist organizations' members traveling to Libya².

² RT Arabic (2015, December 2). *Russian Defense: Erdogan and his family are involved in oil deals with ISIS*. Retrieved from <https://www.youtube.com/watch?v=BzIH0beifvs>

² ON Live (2018, January 12). *Special Interview with Brigadier General Ahmed Al-Mesmari about the Turkish Violation of Libyan National Security*. Retrieved from <https://www.youtube.com/watch?v=5-snvgFEIX0>

H. The American *Homeland Security Today* newspaper published the summary of the meeting with ISIS leadership Isam Elhena, a.k.a. Abu Mansour al-Maghrebi, on its site. Currently imprisoned in Iraq, he is considered the ISIS representative in Turkey, and travelled from Casablanca, Morocco to Turkey and then crossed Turkey's southern border into Syria. The Moroccan confirmed that the cooperation is strong between ISIS and Turkish intelligence and that they cooperate in order to fight against Kurdish people. He also confirmed that he met with many Turkish intelligence and Turkish army officers to coordinate the work with them. His mission was receiving foreign fighters in Turkey and facilitating their travel from Istanbul to Gaziantep, Antakya and Urfa on the Syrian border. He also admitted that he oversaw reception in Tel Abyad, Aleppo, and Idlib, and confirmed that there is some agreement about treatment of wounded ISIS members between ISIS and Turkish intelligence. He confirmed that direct meetings with Turkish intelligence did occur, and most of these meetings were near the border. Some of these were in Ankara, and others in Gaziantep (Dilok). He confirmed that the ambition of Turkey is not just to control the Kurds - they wanted all of Northern Syria, all the way to Mosul. The Moroccan considered this a huge benefit for ISIS, because there will be about 300 KM of border between them. He confirmed negotiations to exchange the consulate staff with about 450 ISIS members in Syria, and claimed that Turkey did not order its consulate workers to leave Mosul, despite the vicious battles taking place around it. He confirmed that ISIS had agreement with Turkey to get 400 m³ of water per second into Syria. He claimed that after the revolution, they began to reduce the water to 150 m³ per second. However, after the negotiations in 2014, it returned to 400 m³ again. It was necessary to get electricity and vital resources. The water that was not kept was passed to Iraq. Abu Mansour explains that it took a long time to negotiate. When he was asked about what ISIS gave in exchange for the water, he answered: "The most important benefit: their country will be safe and stable; ISIS agreed to not attack Turkey³."

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³ Speckhard, Anne, and Shajkocvi, A (2019, March 18). "The ISIS Ambassador to Turkey". *Homeland Security Today*, retrieved from <https://www.hstoday.us/subject-matter-areas/terrorism-study/the-ISIS-ambassador-to-turkey/>

In the second phase of Operation Wrath of Euphrates (10/12/2016), in the western countryside of Raqqa, the SDF confiscated Turkish weapons from ISIS.¹⁾



I. The Swedish site *Nordic Monitor* published a report confirming that Russian ISIS member Maghomed Maghomedzakirovich Abdurkhmanov (a.k.a. Abu al-Banat) was involved in the kidnapping of two Christian bishops in Syria on 22/4/2013. According to his own admission, he worked with Turkish intelligence for an extended time³. Because of intervention from the Turkish² authorities, he was only punished with a light sentence - 7 years in prison – on the charge of belonging to a terrorist organization and having machine guns. The court considered his actions in Syria as a Syrian internal issue, and Turkey did not deliver him to Russia after their request for his extradition. He was not even delivered to the Syrian authorities. Abu el-Banat was part of the leadership in al-Muhajirin and al-Ansar armies, which were connected to ISIS.



Greek Orthodox Archbishop of Aleppo Boulos Yazigi (left), and Syriac Orthodox Archbishop Yohanna Ibrahim of Aleppo (right), were kidnapped in 2013 in the countryside of Aleppo

³ Mohammad Hamou (2019, December 28). *SDF seize Turkish weapons from ISIS*. Retrieved from <https://www.youtube.com/watch?v=4gQChn0b3io>

³ Bozkurt, Abdullah (2019 January). *Turkish intelligence agency MIT worked with a cutthroat jihadist in Syria*. Retrieved from <https://www.nordicmonitor.com/2019/01/turkish-intelligence-mit-worked-with-a-cut-throat-jihadist-in-syria/>

A video published on social media site YouTube shows members of ISIS wandering freely in Istanbul without fear³. During that time, the Turkish opposition³ was afraid of expressing their thoughts



A video on YouTube shows a gathering of an opposition mercenary militia, which follows Turkey's orders, being settled in Afrin canton. Turkish intelligence directly supervised it, giving them permission to fight alongside ISIS in their last pocket in Baghouz and asking them to fight against SDF and the international coalition.³



❖ On commercial and financial relations

The obtainment of financial and logistic resources for ISIS is no less important than ISIS's military activity. Through these resources, ISIS procured different weapons and financed their terrorist operations around world. An organization without money cannot make travel arrangements for its members or buy necessary equipment like weapons, cars, and communication devices. In addition, it must propagandize and publishing its philosophy and ideology on paper and electronically, and finance its military operations. Giving any financial aid to ISIS is just as dangerous as giving direct military support. Most of ISIS's trade was done with Turkish individuals and companies, and it would never have happened if the Turkish authorities had not nipped this type of activity in the bud. Until now, Turkey applies martial law and anti-terrorism laws. Because of this, any type of activity cannot be done without the advance knowledge of Turkish intelligence – especially in the buying of electronic devices, weapons, oil, etc.

³ Republic's Eye (2014, September 27). *ISIS freely roaming in Turkey*. Retrieved from <https://www.youtube.com/watch?v=ZUIpRMLsY60>

³ Afrinpost English/Kurdish/Arabic (2019, March 22). *Settlers Protest in Afrin... Asking the Islamic Militias to help ISIS in Baghouz!* Retrieved from https://www.youtube.com/watch?v=SpxT_joQTBU

Thus, we will show some evidence that demonstrates the commercial cooperation between the Erdogan regime and ISIS.

1. Abu Ubaidah al-Turkey, Abu Jihad al-Turkey, Abu Albatar al-Gabali, Abu Omar al-Muhajir, Abu Mohammed al-Tunisi, Abu Sufyan al-Shamari and Alexandra Kotey confirmed the strong commercial relations between ISIS and Turkey. Oil trading, food, medicine, and agricultural products came directly through Tel Abyad (Gire Spi) and not through the agents who support Turkey such as the Free Syrian Army or al-Nusra Front. They confirmed that oil was transferred to Turkey via extended pipelines from the regions of Al-Rai, Jarabulus, and Idlib into Turkey. Abu Albatar al-Gabali confirmed that Tel Abyad (Gire Spi) city was ISIS's lifeline for commercial relations between ISIS and Turkey. There, a large amount of aid, medicine, food, supplies, etc. was coming to ISIS through this crossing point, and Abu Ubaidah al-Turkey confirmed the existence of many ISIS offices in Istanbul.

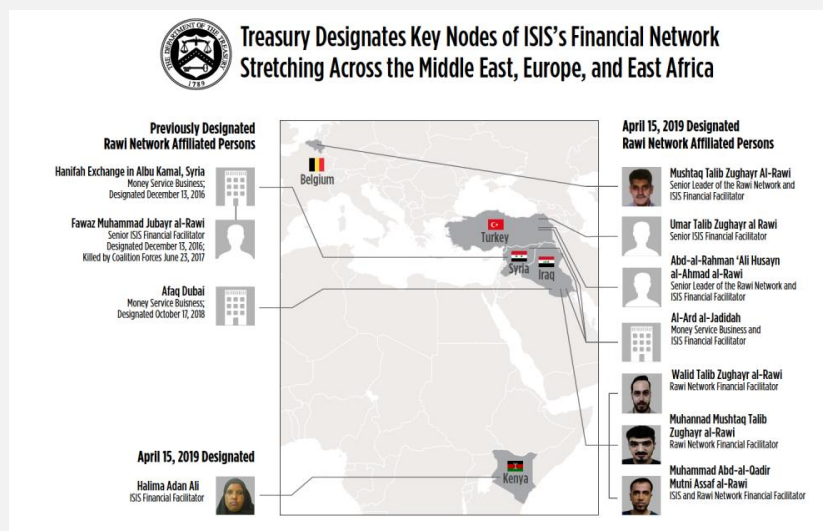
Abu Mohammed al-Tunisi confirmed that he heard from witnesses that Turkey was buying oil through Idlib, and confirmed that when he was in the organization, he heard much talk and news between ISIS members about the existence of a deal between Bilal Erdogan and ISIS for buying the gold confiscated from Mosul bank. Abu Ubaidah al-Turkey mentioned that Abu Mohammed al-Forqan intended to mint coins with that gold to raise ISIS's budget. However, he was killed in an airstrike, and the deal happened through Abu Ubaidah al-Turkey and the Turkish Abu Ibrahim al-Kurdi.

2. Abu Ahmed al-Bahraini, who is being held in detention, was a fighter from Katiba al-Bittar who entered Syria on 2013 and was arrested in 2017. He claims that Turkey was the main buyer of oil from ISIS.

3. The U.S. Department of the Treasury claimed that some individuals illegally bought oil from ISIS and took it to Turkey and the Syrian regime. After being subjected to American pressure, Turkey promised to combat any oil smuggling through its territory³. When we searched the U.S. Department of the Treasury's website, we find that Turkey is an important part of ISIS's financial network.³ The department's reports point to the existence of money and gold transfer offices to and from ISIS in Turkey, Syria, Iraq and the Arabian Gulf.

³ US Department of the Treasury (2014, October 23). *Remarks of Under Secretary for Terrorism and Financial Intelligence David S. Cohen at The Carnegie Endowment for International Peace, "Attacking ISIL's Financial Foundation"*. Retrieved from <https://www.treasury.gov/press-center/press-releases/Pages/jl2672.aspx>

³ US Department of the Treasury (2019, April 15). *Treasury Designates Key Nodes of ISIS's Financial Network Stretching Across the Middle East, Europe, and East Africa*. Retrieved from <https://home.treasury.gov/news/press-releases/sm657>



American Department of the Treasury shows the main points of ISIS's financial network in the Middle East, Europe and East Africa³

4. In a Ministry of Defense of the Russian Federation press conference, which included the Deputy Minister of Defense General Anatoly Antonov, Chief of the Main Operational Directorate of the Russian General Staff Colonel General Sergei Rudeskoy, and Director of the National Defense Management Center general Mikhail Mezentsev, the Deputy Minister of Defense confirmed that Turkey is the main buyer of stolen oil by ISIS in both Syria and Iraq, where ISIS obtains about one billion dollars every year. They use this money to recruit terrorists and carry out terrorist operations around the world. He confirmed that high-ranking leaders are involved with president Erdogan and his family members, and filmed documents and evidence were shown. General Sergei Rudeskoy confirmed that hundreds of tanks' worth of stolen oil is transferred from Turkey in two ways: the first, east to the Batman oil refinery in Turkey, and the second, west through the countryside of Aleppo to the Turkish seaport of Iskenderun. He also mentioned a third way, through northern Iraq through the Zakho region, where 1,100 tankers and trucks passed the Iraq-Turkey border. He also confirmed that there are oil receiving stations in the Slopi region, inside Turkish territory – this is a military area directly under Turkish army control. There is conflict in this area between the Kurds, who are asking for democracy and their legal rights, and the Turkish government. He confirmed that in total, 8,000 tankers and 2,000 oil barrel enter into Turkey every day, while ISIS gains 3 million dollars a day from oil trading. The general confirmed that the son of Erdogan, who own a large energy company, is involved in this, and there is commercial and family projects in this trade. The

³ US Department of the Treasury (2019, April 15). *Treasury Designates Key Nodes of ISIS's Financial Network Stretching Across the Middle East, Europe, and East Africa [Chart]*. Retrieved from <https://home.treasury.gov/system/files/136/2019-04-15MapforOFACPressReleaseCHART.pdf>

Russian defense ministry considers oil a main financing resource for ISIS, and considers the Turkish government to be involved in financing terrorism³.

8

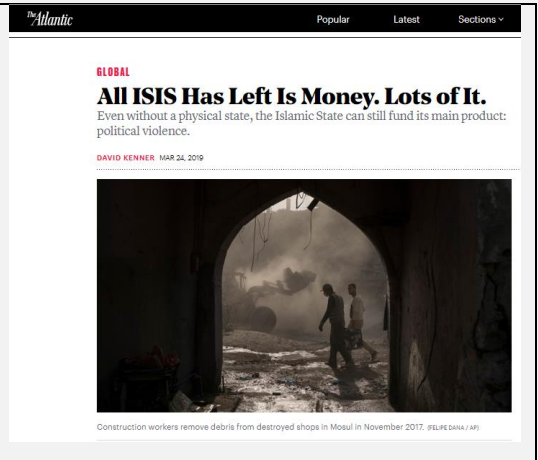


Press conference for the Ministry of Defense of the Russian Federation. On 2/12/2015, Russian military officials gave documents and evidence confirming the military and commercial relations between Turkey - under the leadership of Erdogan - and ISIS

5. High ranking ISIS official Saddam al-Gamal, who is currently imprisoned in Iraq, admitted in a TV interview that all of the crude oil which was taken before the liberation of Tabqa and Raqqa and the blocking of the road between Aleppo and Idlib in ISIS areas was taken to Turkey. He claimed that the agreement with the Kurds were just for a ceasefire while the Syrian regime and Russia were exchanging oil for food. He confirmed that thousands of ISIS members travelled to Turkey and other regions³.

9

The Atlantic newspaper quoted Iraqi security officials saying that ISIS transferred most of its currencies and gold to Turkey, and that the Turkish authorities turned a blind eye to ISIS financial activities in Turkey. ()



³ RT Arabic (2015, December 2). *Russian Defense: Erdogan and his family are involved in oil deals with ISIS*. Retrieved from <https://www.youtube.com/watch?v=BzIH0beifvs>

³ NAS News (2018, December 10). *Seventh and final interview of "Nas", with the ISIS leader Saddam al-Jamal*. Retrieved from https://www.youtube.com/watch?v=2XITJm_AGsQ&list=PLSgzYsHwMr150GiIsiHHaQu6spbyQWnHD&index=7

⁴ Kenner, David (2019, March 24). "All ISIS Has Left Is Money. Lots of It." *The Atlantic*. Retrieved from <https://www.theatlantic.com/international/archive/2019/03/isis-caliphate-money-territory/584911/>

6. In an interview for *Homeland Security Today* with ISIS official Isam Elhana, a.k.a. Abu Mansour al-Maghrebi, who is imprisoned in Iraq, claimed that Turkey was an open road for ISIS to bring in medicine and food. There were many things which entered in the name of aid, and the gates were open. Abu Mansour admits that the most of Syrian oil was taken to Turkey, and a small quantity to the Assad regime. He adds that Erdogan's son became rich because of ISIS oil, but the deals were through agents. He confirmed that there was an ISIS agreement with Turkey about raising the water in Euphrates to irrigate ISIS's crops and get electricity as a vital resource (in other words, to get water security for ISIS).

Isam Elhana (Abu Mansour al-Maghrebi), ISIS ambassador to Turkey



7. Abu Wafa al-Tunisi, who is being detained in a security center and was mentioned previously in this document, confirmed that there are brokers between ISIS and the Turkish government to export and sell stolen antiquities from Syria and Iraq, where antiquities trading provides good funding for ISIS. Besides funding resources such as oil, for example, according to his confession, ISIS's Dabiq propaganda agency published a video showing the destruction of antiquities extracted from the area of al-Salehya in Abu Kemal. In truth, these were falsified, while the real pieces were smuggled to Turkey. Besides destroying artifacts which it was not able to steal, it also traded the gold. Abu Wafa mentioned the name of some brokers trading the smuggled artifacts, including:

1. *Abu Ubaidah: A Syrian who lives in Urfa city, was an official in charge of stolen antiquities of the Assyrian civilization in the region of Tal Aran in Hasakeh canton.
2. *Abu Kasim: A Syrian who lives in Gaziantep city, specialized in archaeological currencies and precious stones of the Roman age. He took 800 small silver pieces, 5 golden pieces, 116 large Sassanian silver pieces, precious stones from the Roman age, and precious Roman necklaces to sell them in Turkey by coordinating with his delegate in Syria Imad Ahmed Suleiman, also a Syrian.

3. *Hajji Mustafa al-Nahar: A Syrian who is considered the godfather of archaeology in ISIS because of his strong relations with foreign countries.
4. *Abu Shiba al-Iraqi: the prince of archaeology in the Iraqi region. He and his deputy Abu Shawkat al-Iraqi now live in Turkey. They travelled to Turkey in 2017, bringing gold alloy and statues from the Sumerian civilization with them.
5. 8. Abu Turab al-Sahrawi, also detained in a security center, was a Tunisian who joined ISIS from the beginning. In 2013, he crossed from Antakya to Syria through the town of Darat Aza without any interference from the Turkish authorities. He was arrested in 2017, but his real name and his photo were not published for security reasons. He was sent to Diwan Rikaz in Tabqa city in the archaeology department, and worked there for two and a half years. He confirmed that the antiquities ISIS extracted in his areas were sent to Turkey for sale.

In an interview with al-Arabya channel, Bin Laden al-Italy confirmed that ISIS was buying weapons from FSA, the Syrian regime, and Turkey, and he confirmed that he entered Syria from Turkey easily without any interference from Turkish authorities.⁴



⁴ Al Arabiya News (2019, April 14). *Italian Bin Laden: All goods were entering ISIS regions via Turkey*. Retrieved from <https://www.Alarabiya.net/ar/arab-and-world/syria2019/4/2014>

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