In the name of Allah, the Merciful, the Compassionate.

To the respected brother/ Hakimullah Mahsud, Leader of the Taliban Movement, God keep him.

(TN: After the prayers to God to protect him and praising him, he writes)

We looked at the movement list you sent to us, asking us for our opinion. We have previously written to brother Qari ((Husayn) may God have mercy on him, and we informed him that we will send our comments to you soon. But he was killed a short time after that, and we had asked him to inform of the matter, but I do not know if he did, or not.

Anyway, as for the complete general evaluation of the list, we do not see that it is suitable to control the movement in many of its general or detailed issues. And based on experience, its results will be negative and different than what we need of control and agreement. It will become a reason for the flare up of many problems that you do not need now. This is a general evaluation of the list, and we have written some partially detailed comments on some of its issues, despite not comprehending all that it contained on issues, for they are many. God willing we will send you some of them. But what we see, in summary:

- 1- This list in general, its points are not suitable for becoming a reason for controlling the movements, or in uniting the word of the people to it, especially when it comes to the scientific application which is primarily intended.
- 2- There are some religious issues that must be corrected, and we have written some quick comments about that, and we did not continue for fear of taking long; the time is short, and there is too much work.
- 3- We will strive to send the rest of the comments and details in the religious issues we referred to previously, and we ask God to help us.

4- There are important issues which the document did not allude to, such as the military committee and its branches, although the organization is Jihadist Military, and also what is related to the Martyrdom operations and their rules, and the targets' rules used for targeting, and also the training committee and preparations, military, and educational.

5- All our comments about the list are attached to this paper, and we have indicated them by underlining.

Written by: Shaykh/ Mahmud and Shaykh/ Abu Yahya

27 Dhu-al Hijah 1431 (TN: 4 December 2010)