

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF NEW YORK**

DIANE FOLEY, individually, and for the estate of JAMES FOLEY; JOHN W. FOLEY; JOHN E. FOLEY; MARK FOLEY; KATHRYN SIMPSON; MICHAEL FOLEY; RICHARD MUELLER II, individually, and for the estate of KAYLA MUELLER; MARSHA MUELLER; ERIC MUELLER; ARTHUR SOTLOFF, individually, and for the estate of STEVEN SOTLOFF; SHIRLEY SOTLOFF; LAUREN SOTLOFF; MATTHEW SCHRIER; ASHLEY WHEELER; D.W., by and through his next friend Ashley Wheeler; HEATHER HARBOUR-QUACKENBUSH; RACHEL QUACKENBUSH; SCOTTY QUACKENBUSH; TATIRA WADE; ZACHARIAH WHEELER; FREDERICK CARDIN; HAYLEY SIMPKIN; NELLIE CARDIN; POLLYANNA DHANANI; VINCENT CARDIN; ALI MADINA; TATSIANA NEUDAKH; A.M., by and through her next friend Ali Madina; L.M., by and through her next friend Ali Madina; RYAN GALDES; C.G., by and through her next friend Ryan Galdes; NATHAN STALLTER; ALDENE LEE, individually, and for the estate of WESTON LEE; ZAKERY SPICER; MEGAN SPICER; J.S., by and through her next friend Zakery Spicer; W.A.S., by and through his next friend Zakery Spicer; W.C.S., by and through his next friend Zakery Spicer; BETH ROSEN; JERROD SPICER; LAURANNA EIFERT; NATHAN SPICER; TANNER SPICER; WILLIAM RAAK; MICHELLE BLACK; HENRY BLACK; KAREN BLACK; CRYSTAL JOHNSON; ADDIE JOHNSON; ELISA JOHNSON; JOHN JOHNSON; JENNIFER JOHNSON; JO-ANNE JOHNSON; and RICHSHAMA JOHNSON,

Plaintiffs,

v.

LAFARGE S.A.; LAFARGE CEMENT HOLDING LIMITED; and LAFARGE CEMENT SYRIA S.A.,

Defendants.

Case No.: 23-5691

JURY TRIAL DEMANDED

COMPLAINT FOR VIOLATION OF THE ANTI-TERRORISM ACT

TABLE OF CONTENTS

	Page
INTRODUCTION	1
DEFENDANTS AND THEIR AGENTS	5
JURISDICTION AND VENUE	7
FACTUAL ALLEGATIONS	8
I. ISIS AND ANF WERE DESIGNATED TERRORIST GROUPS THAT OPENLY WAGED A TERRORIST CAMPAIGN AGAINST THE UNITED STATES IN IRAQ, SYRIA, AND ELSEWHERE	8
II. DEFENDANTS PROVIDED MATERIAL SUPPORT TO ISIS AND ANF, INCLUDING BY PAYING THEM MILLIONS OF DOLLARS.....	15
A. Defendants Made Fixed Monthly Payments To ISIS And ANF	20
B. Defendants Made Volume-Based Payments To ISIS And ANF	22
C. Defendants Paid ISIS-Controlled Suppliers For Raw Materials.....	24
D. Defendants Sold Cement To ISIS.....	25
E. Defendants Conspired With ISIS To Undercut Their Competitors	26
III. DEFENDANTS KNEW, AND TRIED TO CONCEAL, THAT THEY WERE SUPPORTING U.S.-DESIGNATED TERRORIST GROUPS	29
IV. DEFENDANTS’ PAYMENTS TO ISIS AND ANF SUBSTANTIALLY ASSISTED THE TERRORIST ATTACKS THAT KILLED AND INJURED PLAINTIFFS.....	33
A. Defendants’ Payments Made A Vital Contribution To ISIS’s And ANF’s Terrorist Attacks In Iraq, Syria, And Elsewhere.....	33
B. Defendants’ Material Support Contributed To The Individual Attacks That Targeted Plaintiffs And Their Family Members.....	41
V. DEFENDANTS’ UNLAWFUL CONDUCT HAD A SUBSTANTIAL NEXUS TO NEW YORK AND THE UNITED STATES	55
A. Defendants Purposefully Relied On New York Banks To Clear The U.S.-Dollar Transactions They Used To Finance Terrorism.....	56
1. Defendants Executed U.S.-Dollar Transactions That Relied On New York Correspondent And Intermediary Banks.....	56

2.	Defendants’ Use Of New York Banks Was Material To Their Scheme.....	68
3.	Defendants’ Use Of New York Banks Was Purposeful	73
B.	Defendants Relied On U.S.-Based Email Providers To Carry Out Their Terrorist-Financing Scheme.....	80
C.	Defendants Entered A Conspiracy With ISIS, Pursuant To Which ISIS Engaged In Acts That Targeted The United States.....	86
VI.	PLAINTIFFS AND THEIR FAMILY MEMBERS WERE KILLED OR INJURED IN TERRORIST ACTS BY ISIS OR ANF	92
A.	Plaintiffs Killed Or Injured By ISIS’s And ANF’s Hostage-Taking Attacks Targeting The United States And U.S. Civilians In Syria	93
1.	ISIS’s Kidnapping, Torture, And Murder Of James Foley Near Raqqa, Syria (The Foley Family).....	95
2.	ISIS’s Kidnapping, Torture, Rape, And Murder Of Kayla Mueller Near Aleppo, Syria (The Mueller Family).....	96
3.	ISIS’s Kidnapping, Torture, And Murder Of Steven Sotloff Near Aleppo, Syria (The Sotloff Family)	97
4.	ANF’s Kidnapping And Torture Of Matthew Schrier In Aleppo, Syria (Matthew Schrier).....	99
B.	Plaintiffs Killed Or Injured By ISIS’s Attacks Targeting The United States And American Servicemembers in ISIS’s “Caliphate” in Syria And Iraq	99
1.	ISIS’s October 22, 2015 Complex Attack In Kirkuk, Iraq (The Joshua Wheeler Family)	100
2.	ISIS’s March 19, 2016 Rocket Attack In Erbil, Iraq (The Louis Cardin Family).....	101
3.	ISIS’s June 9, 2016 Konkurs Missile Attack In Manbij, Syria (The Ali Madina Family, Ryan Galdes, And Nathan Stallter).....	102
4.	ISIS’s April 29, 2017 IED Attack In Nineveh, Iraq (The Weston Lee Family).....	103
5.	ISIS’s November 21, 2017 Suicide Attack In Rawa, Iraq And ISIS’s December 9, 2017 Suicide Attack In Kobani, Syria (The Zakery Spicer Family)	104

C.	Plaintiffs Killed Or Injured By ISIS’s External Attacks In Turkey And Niger	106
1.	ISIS’s December 31, 2016 Complex Attack In Istanbul, Turkey (William Raak).....	106
2.	ISIS’s October 4, 2017 Complex Attack In Tongo Tongo, Niger (The Families Of Bryan Black, Jeremiah Johnson, And LaDavid Johnson)	107
	CLAIMS FOR RELIEF	110
	COUNT ONE: VIOLATION OF THE ANTI-TERRORISM ACT, 18 U.S.C. § 2333(d)(2)...	110
	COUNT TWO: VIOLATION OF THE ANTI-TERRORISM ACT, 18 U.S.C. § 2333(d)(2)..	112
	COUNT THREE: VIOLATION OF THE ANTI-TERRORISM ACT, 18 U.S.C. § 2333(d)(2)	113
	JURY DEMAND	115
	PRAYER FOR RELIEF	115

INTRODUCTION

1. This lawsuit seeks civil damages from the first corporation in U.S. history convicted of bribing a Foreign Terrorist Organization. On October 18, 2022, the U.S. Department of Justice announced that Lafarge S.A. (“Lafarge”) and its Syrian subsidiary had pleaded guilty to conspiring to provide material support to two such terrorist groups. As an Assistant Attorney General said in announcing the plea, Lafarge “routed nearly six million dollars in illicit payments to two of the world’s most notorious terrorist organizations – ISIS and al-Nusrah Front [“ANF”] in Syria – at a time those groups were brutalizing innocent civilians in Syria and actively plotting to harm Americans.” Based on those shocking admissions, a court in this District sentenced the companies to pay about \$778 million in criminal fines and forfeiture.

2. In accepting Lafarge’s guilty plea, the court found that Lafarge’s crime “impacts the victims of terrorist acts.” Plaintiffs here are among those victims. They are U.S. journalists, aid workers, and service members – and their families – who were killed and injured by the very terrorist groups Lafarge bribed. Just as Lafarge is guilty of a crime under the Anti-Terrorism Act, it is civilly liable under the same statute to the victims of its criminal conspiracy.

3. Lafarge has already admitted most of the facts confirming its liability. In pleading guilty, Lafarge and its Syrian subsidiary stipulated to a Statement of Facts – which they agreed “they will not dispute”¹ – laying out in granular detail how the companies bribed and conspired with anti-American terrorists, including the Islamic State of Iraq and Syria (“ISIS”). In the words of Deputy Attorney General Lisa Monaco, the admitted facts show that, through its

¹ Plea Agreement ¶ 19, *United States v. Lafarge S.A.*, No. 22-cr-444-WFK (E.D.N.Y. Oct. 18, 2022), Dkt. 10. The Statement of Facts (the “Plea Statement”) was filed as Docket No. 10-1. Unless specified, all citations to sources originally in English contain original spelling. Allegations based on sources originally in French or other languages are based on translations.

“support and funding, Lafarge enabled the operations of a brutal terrorist organization.” Those terrorist operations foreseeably targeted Plaintiffs and their family members.

4. Lafarge’s support for ISIS and ANF ran deep. It operated a lucrative cement plant in northern Syria, and it decided that bribing Syrian terrorists offered the best way to protect its profits from the plant. To that end, Lafarge – in concert with two subsidiaries, the other Defendants here – paid millions of dollars to ISIS and ANF. The payments included flat monthly donations; additional kickbacks keyed to Lafarge’s sales volumes; and money to buy materials (like petroleum and volcanic ash) sourced from terrorist-controlled suppliers. Throughout, Lafarge sought to align ISIS’s incentives with its own. It even entered a revenue-sharing agreement with ISIS that its executives likened to paying “taxes,” touting in internal emails the “principle that we are ready to share the ‘cake’” with ISIS. Sharing the “cake” had its benefits. In exchange for Lafarge cutting ISIS into its cement-plant revenues, ISIS agreed to block imports from Lafarge’s competitors, allowing Lafarge to grow its market share even more.

5. Defendants knew their conduct was illegal and went to great lengths to conceal it. Defendants’ internal discussions reflected an acute awareness that they were bribing U.S.-designated terrorists in violation of U.S. and French law. For that reason, they knew they had to hide what they were doing. They routed their terrorist payoffs through multiple intermediaries they controlled; demanded that the intermediaries create shell companies to receive payment outside of Syria; generated fake invoices to disguise the nature of the payments; and opened a web of hard-to-trace bank accounts to circumvent U.S. sanctions. Defendants’ personnel also often used pseudonyms to describe the conspiracy and communicated about their crimes – at the direction of a Lafarge lawyer – using personal Gmail accounts rather than corporate email. They did all this so they could later falsely deny knowledge of Defendants’ criminal conduct.

6. Defendants' payments aided the terrorist attacks that targeted Plaintiffs and their family members. Money was essential to ISIS's and ANF's ability to execute successful terrorist operations, and so-called "tax" payments – like the ones Defendants made – supplied a crucial funding stream for both groups. Those payments, as explained by a former U.S. Ambassador to the United Nations, enabled ISIS to "pay its followers and fund attacks around the world." Indeed, Defendants' money translated directly into fighters, guns, and bombs the terrorists used to plan and execute their heinous attacks, including against Plaintiffs. And given the relatively low marginal cost of each individual attack, the causal effect of Defendants' payments was substantial. Their multimillion-dollar bribes were sufficient to finance *thousands* of ISIS and ANF terrorist attacks – enough to kill and maim every Plaintiff in this case many times over.

7. Defendants' payments also aided the specific terrorist cells that attacked Plaintiffs and their family members. ISIS's fundraising was highly institutionalized, and ISIS's leader Abu Bakr al-Baghdadi supervised the collection and disbursement of the "taxes" Lafarge paid in Syria. Indeed, Baghdadi's ISIS Leadership Cell used Lafarge's funds directly to help plan, authorize, and commit each attack alleged below. While Baghdadi was collecting the money Defendants paid under their agreement with ISIS, he also personally raped and murdered Kayla Mueller, an American aid worker whose family members are Plaintiffs. Other terrorist cells that received Defendants' money – including the Raqqa cell run by terrorist commander Abu Luqman – likewise played a key role in the attacks alleged below. Defendants directly conspired with Luqman's Raqqa cell, which controlled the local territory around Lafarge's cement plant in northern Syria. The Raqqa cell, in turn, supervised and perpetrated the individual attacks against Plaintiffs. For the three Plaintiff-victims whom ISIS abducted and executed near Lafarge's cement plant, Luqman himself oversaw the terrorists responsible for their heinous murders.

8. Defendants' scheme depended on connections to the United States. Throughout, Defendants exploited New York's banking system by executing U.S.-dollar wire transfers they caused to clear through New York banks. That was no coincidence. Defendants consciously chose to pay the terrorists in U.S. dollars – Defendants called "USD" their "preferred option" – and they deliberately routed those payments through New York banks whenever possible. By using New York correspondent banks to clear their transactions, Defendants advanced their criminal scheme: they made the payments look more legitimate; avoided the credit and operational risks posed by unreliable foreign-clearing options; supplied ISIS and ANF with the terrorists' preferred currency; and hedged against the foreign-exchange risk associated with the rapidly depreciating Syrian pound. In those ways, Defendants' conspiracy benefited from the legitimacy, speed, and reliability of New York's banking system. Defendants theoretically could have set up their funds transfers to avoid New York banks entirely. But had they done so, the scheme would have become less effective, more expensive, and harder to conceal.

9. Defendants also formed U.S. contacts by relying on American email providers – mainly Gmail – to communicate about their terrorist payoffs. Again, this was no coincidence. Defendants often coordinated their payments using Gmail, rather than corporate email, so they could hide their conduct from auditors and regulators. And in using Gmail to do so, Defendants relied on a U.S. service provider and benefited from U.S. infrastructure, U.S. engineering, and U.S. law. Because Gmail is an American service, U.S. legal protections also impeded foreign agencies from easily accessing Defendants' Gmail messages. By sending their emails through the United States, Defendants made it harder for French law enforcement – the authority otherwise most likely to criminally charge their executives – to discover their scheme.

10. Defendants' conspiracy further linked its conduct to the United States. As the U.S. Attorney for this District explained, Lafarge supported ISIS "not merely in exchange for permission to operate its cement plant – which would have been bad enough – but also to leverage its relationship with ISIS for economic advantage." It was to Lafarge's economic advantage for ISIS to remain strong. The stronger ISIS's territorial control – and the more credible its threats against Lafarge's competitors – the more Lafarge benefited from its unusual willingness to do business in ISIS-held territory. And ISIS's terrorist violence was vital to that arrangement. There was no more potent way for ISIS to convey fear, and thus to stay in power, than to publicly terrorize Americans like the families of the victims who are Plaintiffs here. Simply put, when ISIS attacked Americans in a show of terrorist strength, it bolstered the credibility of its protection racket and furthered the aims of the conspiracy Lafarge joined.

11. As alleged below, Plaintiffs are entitled to recover for their injuries under the Anti-Terrorism Act's secondary-liability provisions. *See* 18 U.S.C. § 2333(d)(2). Defendants aided and abetted the ISIS and ANF attacks that killed and injured Plaintiffs and their family members. Defendants also conspired with ISIS and ANF, making Defendants liable for the terrorist attacks that ISIS and ANF foreseeably committed in furtherance of their conspiracy.

DEFENDANTS AND THEIR AGENTS

12. Defendant Lafarge S.A. ("Lafarge") is a multinational building materials business. It is organized under the laws of France and headquartered in Paris, France. Lafarge is a wholly owned subsidiary of Holcim, Ltd. ("Holcim"), which is a multinational building materials business based in Zurich, Switzerland.

13. Defendant Lafarge Cement Holding Limited ("Lafarge Cyprus") is a direct subsidiary of Lafarge. It is organized under the laws of Cyprus and headquartered in Cyprus.

Lafarge Cyprus was the entity through which Lafarge held nearly all its shares in Lafarge Cement Syria S.A. until Lafarge and its subsidiaries merged with Holcim in 2015.

14. Defendant Lafarge Cement Syria S.A. (“LCS”) was a direct subsidiary of Lafarge Cyprus and an indirect subsidiary of Lafarge. LCS was organized under Syrian law and headquartered in Damascus, Syria. Lafarge owned approximately 98.7% of LCS through Lafarge’s subsidiaries, principally Lafarge Cyprus. Lafarge operated the Jalabiyeh cement plant through LCS from approximately May 2010 to September 2014.

15. Bruno Lafont is a citizen and national of France and was Lafarge’s Chairman and CEO until Lafarge’s merger with Holcim in 2015. He then became Co-Chair of LafargeHolcim’s Board of Directors and served in that capacity until May 2017. He was based at Lafarge’s headquarters in Paris, France.

16. Jean-Claude Veillard is a citizen and national of France and was Lafarge’s Vice President of Security from approximately October 2008 to September 2017. He was based at Lafarge’s headquarters in Paris, France and was a member of Lafarge’s Security Committee.

17. Christian Herrault is a citizen and national of France and was Lafarge’s Executive Vice President of Operations from approximately January 2012 to December 2015. Herrault supervised Lafarge’s operating subsidiaries in numerous countries, including Syria. Herrault was a member of Lafarge’s Security Committee and, beginning on July 4, 2013, served as Chairman of the Board of Directors of LCS. Herrault was based at Lafarge’s headquarters in Paris, France and reported directly to Bruno Lafont.

18. Bruno Pescheux is a citizen and national of France and was LCS’s CEO from approximately 2008 to July 2014. While CEO of LCS, Pescheux was based at LCS’s

headquarters in Damascus, Syria until Lafarge evacuated its European employees from Syria in 2012. He then relocated to Cairo, Egypt. Pescheux reported directly to Christian Herrault.

19. Frédéric Jolibois is a citizen and national of France who became LCS's CEO in approximately July 2014, succeeding Pescheux, and remained in that role until about January 2016. Jolibois reported directly to Herrault until Herrault left Lafarge.

20. Guillaume Roux is a citizen of the United States and France. He was a Lafarge Executive Vice President until January 2016, a member of Lafarge's Security Committee during the same time, a member of LCS's Board of Directors until January 2016, and LCS's Chairman from 2008 to July 2013. Roux was based at Lafarge's headquarters in Paris, France and reported directly to Bruno Lafont.

21. Firas Tlass is a citizen and national of Syria and the son of the country's longtime Minister of Defense, Mustafa Tlass. He was a minority shareholder in LCS until the Syrian regime confiscated his shares in or about 2012. LCS, with Lafarge's knowledge and approval, paid Tlass to negotiate with and deliver payments to terrorist groups, including ISIS and ANF.

22. Amro Taleb is a citizen of Canada and Syria and a former consultant to LCS who acted as Defendants' agent in sourcing raw materials from ISIS-linked suppliers. LCS, with Lafarge and Lafarge Cyprus's approval, paid Taleb to negotiate with and pay ISIS.

JURISDICTION AND VENUE

23. This Court has subject-matter jurisdiction under 28 U.S.C. § 1331 and 18 U.S.C. § 2338.

24. Personal jurisdiction exists under Federal Rule of Civil Procedure 4(k)(1)(A) and New York Civil Practice Law and Rules § 302(1), based on Defendants' use of New York banks in carrying out their scheme. Alternatively, personal jurisdiction exists under Federal Rule of Civil Procedure 4(k)(2), based on Defendants' use of U.S.-based email service providers and

U.S.-based correspondent bank accounts. Rule 4(k)(2) jurisdiction also exists based on Defendants' conspiracy with ISIS, a terrorist group that purposefully targeted the United States, caused tortious effects on and within the United States, and carried out overt acts in furtherance of the conspiracy within and targeting the United States.

25. Venue is proper in this District under 28 U.S.C. § 1391(b)(2), based on Defendants' use of at least one bank in this District in carrying out their scheme. Alternatively, venue is proper in this District under 28 U.S.C. § 1391(b)(3) and/or § 1391(c)(3).

FACTUAL ALLEGATIONS

I. ISIS AND ANF WERE DESIGNATED TERRORIST GROUPS THAT OPENLY WAGED A TERRORIST CAMPAIGN AGAINST THE UNITED STATES IN IRAQ, SYRIA, AND ELSEWHERE

26. Defendants' scheme aided several terrorist groups. The two most relevant to this Complaint are ISIS and ANF, which are two U.S.-designated terrorist groups that attacked Americans – including Plaintiffs and their family members – in Iraq, Syria, and elsewhere. To contextualize Defendants' conduct, this section provides an overview of both terrorist groups.

27. The origins of ISIS and ANF trace to Abu Musab al-Zarqawi, a Jordanian terrorist who created a training camp in Afghanistan at Osama bin Laden's invitation. By the time of the September 11, 2001 terrorist attacks, Zarqawi had trained several thousand terrorists and established a terrorist network in Iraq, Syria, and other countries in the Middle East and Africa.

28. On or about October 15, 2004, the Secretary of State designated the Zarqawi terrorist network as a Foreign Terrorist Organization ("FTO") under 8 U.S.C. § 1189, under the name Jama'at al-Tawhid wa'al-Jihad.² On or about the same day, the Secretary of State also

² Designation of Jam'at al Tawhid wa'al-Jihad, Also Known as the Monotheism and Jihad Group, Also Known as the al-Zarqawi Network, Also Known as al-Tawhid, as a Foreign

designated Jama'at al-Tawhid wa'al-Jihad under Executive Order No. 13,224 as a Specially Designated Global Terrorist ("SDGT").³

29. In or around October 2004, Zarqawi formally pledged allegiance to al-Qaeda and renamed his terrorist network al-Qaeda in Iraq ("AQI"). By then, Zarqawi and his organization were among the most prominent terrorists attacking Americans in Iraq and elsewhere.

30. A U.S. airstrike killed Zarqawi in June 2006. But AQI continued after his death as a formidable terrorist group waging a violent campaign against the United States. In 2010, a new AQI leader – Abu Bakr al-Baghdadi – took control of the AQI terrorist network. Baghdadi eventually became the world's most-wanted terrorist mastermind, with the U.S. government at one point offering a record-breaking \$25 million bounty for his capture.

31. In early 2011, shortly after Baghdadi's emergence, Syria spiraled into civil war. Many terrorist groups and other armed factions began vying for power, precipitating a near-total breakdown in Syrian governance and other civil institutions. In August 2011, the U.N. High Commissioner for Human Rights reported "a pattern of widespread or systematic human rights violations by Syrian security and military forces, including murder, enforced disappearances, torture, deprivation of liberty, and persecution."⁴

Terrorist Organization Pursuant to Section 219 of the Immigration and Nationality Act, 69 Fed. Reg. 61,292, 61,292 (Oct. 15, 2004).

³ Determination Pursuant to Section 1(b) of Executive Order 13224 Relating to the Designation of Jam'at al Tawhid wa'al-Jihad, Also Known as the Monotheism and Jihad Group, Also Known as the al-Zarqawi Network, Also Known as al-Tawhid, 69 Fed. Reg. 61,292, 61,292 (Oct. 15, 2004).

⁴ Statement by Ms. Navi Pillay, U.N. High Commissioner for Human Rights to the Human Rights Council 17th Special Session on "Situation of Human Rights in the Syrian Arab Republic" in Geneva (Aug. 22, 2011), <https://www.ohchr.org/en/statements/2011/08/statement-ms-navi-pillay-un-high-commissioner-human-rights-human-rights-council?LangID=E&NewsID=11321>.

32. In late 2011, sensing the opportunity amid the chaos, Baghdadi sent an AQI operative, named Abu Muhammad al-Julani (also spelled al-Jawlani), to establish an AQI branch in Syria. Baghdadi also sent Abu Muhammad al-Adnani (who would later lead ISIS's global Intelligence Cell) to assist Julani. The resulting Syrian branch was called al-Nusrah Front ("ANF"), which Baghdadi and Julani formed officially in January 2012.

33. By the end of 2012, the U.S. government recognized ANF as AQI's Syrian branch. In December 2012, the Secretary of State amended the FTO designation for AQI to include the following aliases: al-Nusrah Front, Jabhat al-Nusrah, Jabhet al-Nusra, The Victory Front, and Al-Nusrah Front for the People of the Levant.⁵ At the time, the State Department reported that ANF had already claimed responsibility for nearly 600 terrorist attacks throughout Syria. The State Department characterized ANF as carrying out AQI's campaign to "hijack the struggles of the Syrian people for its own malign purposes."⁶

34. In 2013, reflecting AQI's expansion into Syria, Baghdadi changed AQI's name to the Islamic State of Iraq and Syria ("ISIS"). On May 15, 2014, the Secretary of State again amended the AQI terrorist designation, this time to list the "Islamic State of Iraq and the Levant" as the organization's primary name (this is why U.S. government documents sometimes refer to the organization with the shorthand "ISIL").⁷ On September 30, 2015 the Secretary of State amended that same designation to add more aliases: Islamic State, ISIL, and ISIS.⁸

⁵ Amendment of the Designation of al-Qa'ida in Iraq, 77 Fed. Reg. 73,732, 73,732 (Dec. 11, 2012).

⁶ Victoria Nuland, *Terrorist Designations of the al-Nusrah Front as an Alias for al-Qa'ida in Iraq* (Dec. 11, 2012), <https://2009-2017.state.gov/r/pa/prs/ps/2012/12/201759.htm>.

⁷ Public Notice 8732, Amendment of the Designation of al-Qa'ida in Iraq, 79 Fed. Reg. 27,972, 27,972 (May 15, 2014).

⁸ Public Notice 9290, Amendment of the Designation of Islamic State of Iraq and the Levant, 80 Fed. Reg. 58,804, 58,805 (Sept. 30, 2015).

35. On May 15, 2014, when the Secretary of State amended AQI's designation to rename it the "Islamic State of Iraq and the Levant," the Secretary also amended that designation to remove the group's then-existing ANF aliases. Concurrently, the Secretary of State separately designated ANF as its own FTO and SDGT.⁹

36. Unlike many militants fighting in Syria who aimed mainly to oppose the Syrian government, ISIS had a larger goal: the construction of a global terrorist caliphate. But as Defendants knew, the U.S. government categorically rejected any suggestion that ISIS was a "state," that it had any legitimate governmental function, or that it did anything other than propagate terrorist violence. ISIS attempted to control territory not through legitimate governance, but through widespread terror, criminality, and intimidation. Its acts of mass terrorist violence violated international law, including the laws of war.

37. Many of ISIS's acts were intended to buttress its terrorist strength. In 2012-2013, ISIS staged its "Breaking the Walls" campaign, attacking prisons holding AQI fighters to grow ISIS's membership. ISIS also committed acts of violence to intimidate civilians and cement its territorial control. According to the U.N. Human Rights Council, ISIS "made calculated use of public brutality and indoctrination to ensure the submission of communities under its control."¹⁰ Its aim was "to subjugate civilians under its control and dominate every aspect of their lives through terror, indoctrination, and the provision of services to those who obey."¹¹

⁹ Public Notice 8733, Amendment of the Designation of al-Qa'ida in Iraq, 79 Fed. Reg. 27,972, 27,972 (May 15, 2014); Public Notice 8734, Designation of Al-Nusrah Front, 79 Fed. Reg. 27,972, 27,972 (May 15, 2014).

¹⁰ U.N. Human Rights Council, 27th Session Agenda Item 4, *Rule of Terror: Living Under ISIS in Syria* ¶ 1, A/HRC/27/CRP.3 (Nov. 19, 2014) ("*Rule of Terror*").

¹¹ *Rule of Terror* ¶ 73.

38. ISIS also publicly displayed the bodies of those it killed, and it executed hostages in public. It “beheaded, shot, and stoned” those it accused of crimes, notifying nearby residents before public executions were set to occur. ISIS particularly victimized women and children, whom it systematically abused and exploited.

39. ISIS and ANF, like their predecessor AQI, targeted U.S. citizens to advance their terrorist objectives. AQI’s founding purpose was to wage a terrorist campaign to expel U.S. forces from Iraq and from the broader Middle East. To that end, AQI’s terrorist campaign openly targeted Americans, perpetrating many attacks against U.S. and coalition forces in Iraq and forcing the U.S. military to engage in near-daily combat with AQI terrorists. As one DOD report observed in 2006, AQI quickly achieved high-profile “success” in Iraq by “inflicting American casualties (and, thus, demonstrating US vulnerability)” while “portraying the United States and its allies as new ‘crusaders’ that threaten the very survival of Islam.”¹²

40. After U.S. forces withdrew from Iraq in 2011, AQI and its successors ISIS and ANF “continued to plot attacks against U.S. persons and interests in Iraq and the region – including the brutal murder of kidnapped American citizens in Syria and threats to U.S. military personnel in Iraq.”¹³ ISIS also periodically released “kill lists” publicly broadcasting the names of hundreds of U.S. citizens whom it encouraged its operatives and followers to execute around the globe. It too often succeeded in murdering Americans. In 2012, just before Defendants’

¹² Office of Net Assessment, Office of the Secretary of Defense, *The Global War on Terrorism: An Assessment* at 7 (Dec. 2006), <https://tinyurl.com/2p8csw7s>.

¹³ Stephen W. Preston, *Legal Framework for the United States’ Use of Military Force Since 9/11* (Apr. 10, 2015), <https://www.defense.gov/News/Speeches/Speech/Article/606662/the-legal-framework-for-the-united-states-use-of-military-force-since-911/>.

payments to both groups began, “ISIS and ANF gained control of territory in Syria and committed numerous terrorist acts, resulting in the deaths of numerous U.S. citizens.”¹⁴

41. By 2014, U.S. officials were raising alarm bells about ISIS’s terrorist threat to the United States. For example, on June 27, 2014, Senators Lindsay Graham and John McCain observed publicly that “[t]he conflict in Syria has deteriorated and spread so dangerously that it is now the source of direct threats to the United States” and that “[t]he leader of ISIS, Abu Bakr al-Baghdadi, has already stated his ambitions to attack the U.S. homeland.”¹⁵

42. ISIS publicly proclaimed its intent to commit acts of terrorism against the United States. For example, in July 2012, Baghdadi discussed a wave of AQI attacks and threatened to strike at the “heart” of America, warning the United States: “You will soon witness how attacks will resound in the heart of your land, because our war with you has now started.”¹⁶ Similarly, in January 2014, Baghdadi released an audio recording addressed to Americans: “Soon we will be in direct confrontation.”¹⁷ Months later, in June 2014, Baghdadi issued another audio statement, again addressed to “America” and reiterating his January threat: “You should know, you defender of the cross, that getting others to fight on your behalf will not do for you in Syria as it will not do for you in Iraq,” and that “soon enough, you will be in direct confrontation — forced to do so, God willing. And the sons of Islam have prepared themselves for this day. So wait,

¹⁴ Plea Statement ¶ 23.

¹⁵ Senator John McCain and Senator Lindsey Graham, *Statement By Senators John McCain And Lindsey Graham On Developments In Syria And Iraq*, U.S. Congressional News (June 27, 2014), 2014 WLNR 17528820.

¹⁶ James Phillips, *A Resurgent al-Qaeda in Iraq Threatens U.S. Attack*, Heritage Foundation Commentary (July 26, 2012), <https://www.heritage.org/terrorism/commentary/resurgent-al-qaeda-iraq-threatens-us-attack>.

¹⁷ Brett McGurk, *quoted in* Roll Call, Inc., *House Committee on Foreign Affairs hearing on Al-Qaeda Resurgence in Iraq* (Feb. 5, 2014), 2014 WL 460041 (quoting Baghdadi).

and we will be waiting, too.”¹⁸ As one analyst put it succinctly, “ISIS has made no bones about the fact that it wants to directly target the United States.”¹⁹

43. ISIS and ANF made good on those promises by escalating their predecessor’s terrorist campaign against the United States. ISIS’s abduction and murder of two U.S. journalists – James Foley and Steven Sotloff, whose families are Plaintiffs here – are perhaps the most infamous examples. ISIS beheaded both men on camera and globally publicized their brutal executions in videos that ISIS titled “A Message to America” and “A Second Message to America,” respectively. Disseminating those “messages” supported two terroristic aims. ISIS committed heinous public murders of U.S. journalists both to “horrify Americans to discourage increased U.S. military involvement” and to “spur potential recruits to join in the carnage and incite additional terrorist attacks against the United States.”²⁰ Both were essential to ISIS’s core anti-American ideology. As a high-level DOD official stated in 2015, “ISI[S] continues to denounce the United States as its enemy and to target U.S. citizens and interests.”²¹

¹⁸ Alissa J. Rubin et al., *U.S. Jets & Drones Attack Militants in Iraq, Hoping to Stop Advance*, N.Y. Times (Aug. 8, 2014).

¹⁹ Evan Kohlmann, *quoted in NBC Today Show, Another Terror Concern Being Closely Watched This Morning Is The Renewed Violence In Iraq In A New Video Putting The Leader Of That* (July 7, 2014), 2014 WLNR 18561583.

²⁰ James Phillips, *The Message ISIS Wants to Send to America, The World*, Heritage Foundation Commentary (Sept. 10, 2014), <https://www.heritage.org/defense/commentary/the-message-isis-wants-send-america-the-world>.

²¹ Stephen W. Preston, *Legal Framework for the United States’ Use of Military Force Since 9/11* (Apr. 10, 2015), <https://www.defense.gov/News/Speeches/Speech/Article/606662/the-legal-framework-for-the-united-states-use-of-military-force-since-911/>.

44. Using these and other tactics, ISIS seized control of wide swaths of territory, at its height controlling about 30% of Syria and 40% of Iraq. It was, in the words of Deputy Attorney General Monaco, “one of the most brutal terrorist organizations the world has ever known.”²²

II. DEFENDANTS PROVIDED MATERIAL SUPPORT TO ISIS AND ANF, INCLUDING BY PAYING THEM MILLIONS OF DOLLARS

45. As ISIS and ANF were escalating their terrorist attacks against Americans, Defendants decided to pay those terrorists millions of dollars. Lafarge – acting through Lafarge Cyprus and LCS – intentionally made recurring payments to ISIS and ANF to facilitate its business operations in northern Syria and to weaken its competitors.

46. Defendants paid ISIS and ANF to benefit their Jalabiyeh cement plant in northern Syria. Lafarge acquired the Jalabiyeh cement plant, then still under construction, when it bought Orascom Cement, Egypt’s largest cement company, for nearly \$12.9 billion in 2007. Lafarge borrowed about \$8.8 billion to finance the purchase, while also assuming around \$2 billion of Orascom Cement’s debt. Lafarge spent another roughly \$680 million building the Jalabiyeh plant, which it completed in 2010 – the largest non-oil foreign investment in Syrian history.

47. Lafarge opened the Jalabiyeh plant in May 2010. At full capacity, the Jalabiyeh plant could produce approximately 8,000 tons of cement per day, enough to fill 160 large trucks and to generate \$500,000 in sales per day. It was by far the largest cement plant in Syria.

48. But the rapidly deteriorating Syrian security environment posed economic challenges for Lafarge. The most severe came from the array of terrorist groups and other armed factions vying for control of Syrian territory, including the area of northern Syria in and around

²² U.S. Dep’t of Justice, *Lafarge Pleads Guilty to Conspiring to Provide Material Support to Foreign Terrorist Organizations* (Oct. 18, 2022).

Jalabiyeh. As Syria descended into a state of civil war, Lafarge realized it needed a strategy for dealing with the various terrorist factions near its cement plant.

49. Lafarge also faced a political problem in persisting with its Syrian business. From April to August 2011, as the Syrian security situation worsened, President Obama issued a series of Executive Orders freezing the assets of Syrian officials, barring investment in Syria, and banning financial institutions from clearing U.S.-dollar transactions for Syrian entities.²³ Those sanctions were designed in significant part to combat terrorism and choke off the flow of dollars to Mideast terrorist groups. In September 2011, the Council of the European Union likewise suspended the importation and purchase of Syrian petroleum products, as well as the financing of such transactions. The World Bank also halted all its activities in Syria, and the 22-member Arab League suspended Syria's membership. In response to this international condemnation, in December 2011, Royal Dutch Shell announced it would cease all operations in Syria. Total and Suncor, leading oil companies in France and Canada, followed suit shortly thereafter.

50. Lafarge chose a different course. The "exodus of multinational corporations from Syria" presented Lafarge with an opportunity to corner the Syrian market,²⁴ so long as it could devise a strategy for doing business with the terrorists there. Lafarge therefore evacuated its non-Syrian employees to Egypt in June 2012 but continued to operate in Syria using LCS's Syrian employees. Lafarge, through LCS, then began negotiating with the various terrorists around Jalabiyeh so it could continue realizing revenue from its cement plant there.

51. Defendants chose to pay terrorists to protect their Syrian investment and to enhance their relationship with their foreign lenders. As Pescheux, LCS's CEO, explained in a

²³ *See, e.g.*, Exec. Order No. 13,582 (Aug. 17, 2011); Exec. Order No. 13,573 (May 18, 2011); Exec. Order No. 13,572 (Apr. 29, 2011).

²⁴ Plea Statement ¶ 24.

May 2013 report, Lafarge chose “to continue to operate the plant as long as possible” so it could “preserv[e] the integrity of our physical assets,” “keep[] our personnel ready for the end of the crisis” to leverage Lafarge’s “huge investment” in Syria, “stay[] in the market (to keep our distributors’ network and to [keep] Turkish imports [from] flooding” the country, and “mak[e] some profit to at least repay the interests of the loan and giv[e] some assurance to the lenders.”²⁵

52. Lafarge’s plan for buying off Syrian terrorists depended on Firas Tlass, its local agent and business partner. Tlass was a notorious Syrian industrial tycoon with a widespread reputation for corruption and terrorist finance. When Lafarge entered the Syrian market, Tlass controlled the Syrian conglomerate Min Ajl Suriyya (“MAS”), which had a preexisting joint venture with Orascom to build the Jalabiyeh cement plant. When Lafarge bought Orascom, it inherited Tlass’s joint venture and thus became business partners with both MAS and Tlass.

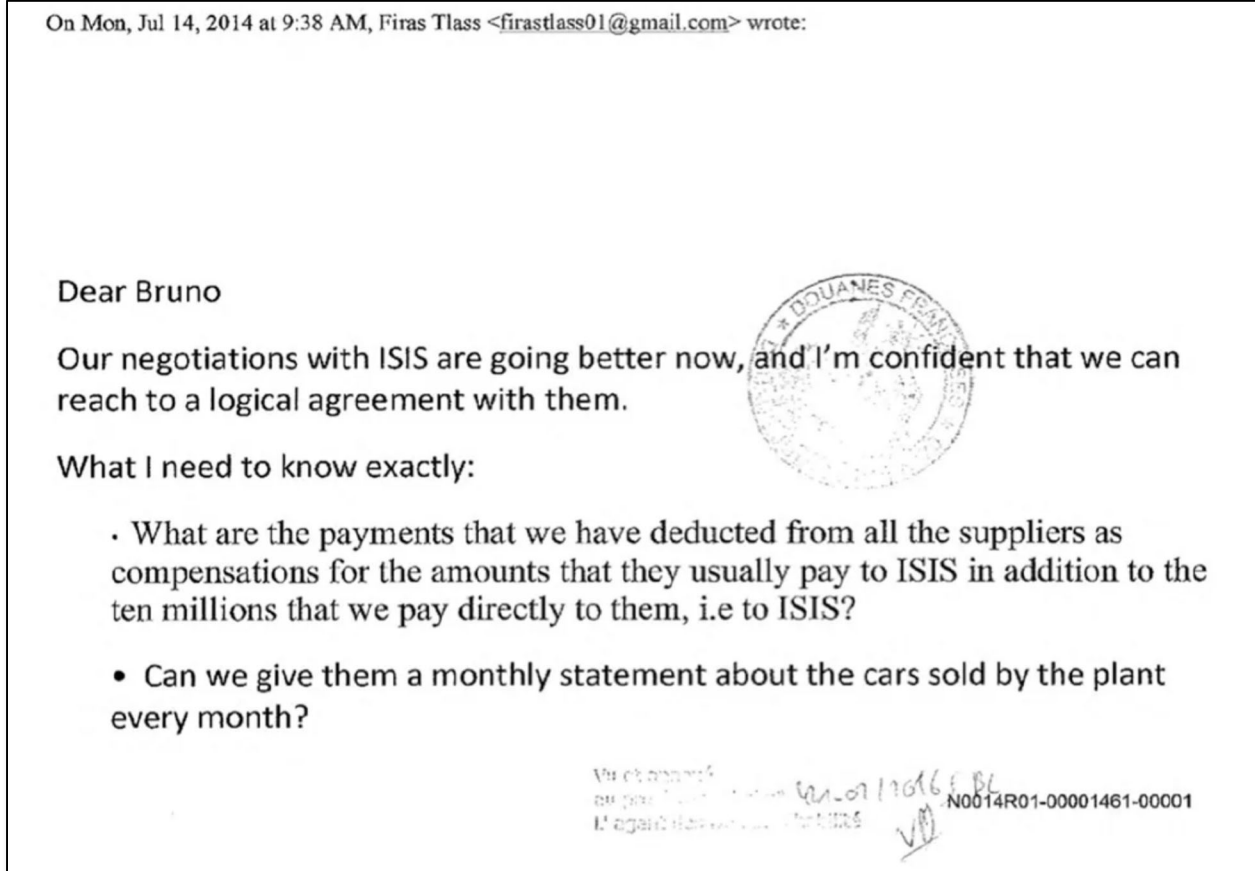
53. Lafarge, through LCS and Tlass, made its first payments to Syrian armed groups in July 2012. LCS executives and agents then began meeting directly with armed groups as early as September 2012, when Veillard, Tlass, and other LCS personnel attended a meeting with numerous factions in Gaziantep, Turkey, across the border from the Jalabiyeh plant. Tlass proposed that LCS pay these groups a monthly fee or alternatively pay them based on how much cement the Jalabiyeh plant produced. Lafarge and LCS quickly agreed to Tlass’s proposal and began making monthly “donations” to the armed groups around the plant.

54. This plan led Lafarge and LCS to knowingly pay millions of dollars to ISIS and ANF. Both companies pleaded guilty in this District and admitted paying at least \$5.92 million to ISIS and ANF from August 2013 to October 2014. On information and belief, their total payments to terrorist groups were far higher, likely exceeding \$15 million. And after Lafarge

²⁵ *Id.* ¶ 28.

evacuated the plant in September 2014, ISIS sold the cement Lafarge had left there for a gain of approximately \$3.21 million. During its cooperation with ISIS and ANF, Lafarge obtained at least \$70.3 million in total sales revenue from its operations at the Jalabiyeh plant.

55. A July 14, 2014 Gmail message from Tlass to Pescheux exemplified Defendants' intentional payments to terrorists. In that Gmail, Tlass discussed his "negotiations with ISIS," highlighted that the negotiations were "going better," proposed providing ISIS with "a monthly statement," and sought input from Pescheux about how much Lafarge's distributors should pay the terrorists "*in addition to the ten millions that we pay directly to them, i.e. to ISIS.*"



56. Each Defendant played a culpable role in providing this material support to ISIS and ANF. When Plaintiffs refer below to "Defendants" or to "Lafarge" making payments, they mean that all three corporate affiliates cooperated to facilitate the payments. For ease of

reference, this Complaint does not repeat each Defendant's individual role every time it describes their conduct. Their roles generally remained consistent throughout the alleged course of conduct. At all relevant times, the three Defendants did the following:

57. **Lafarge.** Lafarge oversaw and directed the conduct of the other two Defendants, both of which were subsidiaries it controlled. When LCS transacted with ISIS and ANF, it did so "at the direction of LAFARGE's and LCS's senior management,"²⁶ including Herrault, a Lafarge Executive Vice President based in Paris. LCS kept Lafarge executives informed of its decisions, and it followed Lafarge's directions in deciding how to interact with terrorists. As Herrault wrote in 2017, LCS's "local concessions" to terrorists "were made with the clear and repeated approval" of senior Lafarge leadership.²⁷ And Lafarge made those decisions "for the specific purpose of protecting LAFARGE's and LCS's employees, assets, and future economic opportunities in Syria."²⁸ Thus, when allegations below refer to LCS or LCS employees, the described conduct occurred at Lafarge's direction and for Lafarge's benefit.

58. **Lafarge Cyprus.** Lafarge Cyprus was the intermediate subsidiary through which Lafarge owned most of its shares in LCS. Lafarge Cyprus functioned as the corporate instrument through which Lafarge often routed money to LCS and to Tlass and thereby financed Lafarge's payments to terrorists. When Lafarge Cyprus supplied LCS and Tlass with such financing, it did so knowingly, at Lafarge's direction and with Lafarge's approval. For example, Lafarge Cyprus (rather than Lafarge or LCS) executed a phony 2014 consulting agreement with Tlass, which

²⁶ *Id.* ¶ 16.

²⁷ *Id.* ¶ 16.

²⁸ *Id.* ¶ 16.

Lafarge engineered to conceal its payments to ISIS.²⁹ By acting as the conduit through which Lafarge moved its money, Lafarge Cyprus played a key role in Defendants' scheme.

59. **LCS.** LCS was Lafarge's Syrian subsidiary that operated the Jalabiyeh cement plant on the ground in Syria. LCS executives had direct interactions with Tlass and Taleb, gave instructions to both intermediaries, and effectuated payments to terrorists at Lafarge's behest.

60. Overall, Defendants' payments to ISIS and ANF took three main forms: (1) flat monthly "donation" payments; (2) volume-based payments guaranteeing LCS's distributors and customers access to the Jalabiyeh cement plant; and (3) payments to ISIS-controlled suppliers to obtain the raw materials needed for cement production. Lafarge and LCS also knowingly sold cement to ISIS, which ISIS used directly to support terrorist activities. Each is discussed below.

A. Defendants Made Fixed Monthly Payments To ISIS And ANF

61. Defendants made fixed monthly payments to ISIS and ANF. They made these payments primarily by using Tlass as an intermediary. As Lafarge and LCS admitted in pleading guilty to providing material support to terrorists, their payments to ISIS and ANF occurred from "in or around August 2013, or earlier, through October 2014."³⁰ Consistent with the "or earlier" reference, the facts below indicate that Defendants' payments to terrorists began in late 2012 or early 2013. In total, Lafarge made at least \$816,000 in such monthly "donation" payments.

62. Lafarge began setting up its fixed monthly payments to Syrian armed groups as early as July 2012. A few months before, in May 2012, unrest had engulfed the areas around the Jalabiyeh plant in Northern Syria. To allow Lafarge to maintain good relations with the groups responsible, Tlass began buying them off on Lafarge's behalf. Defendants initially gave Tlass

²⁹ See, e.g., Plea Statement ¶¶ 96-103.

³⁰ *Id.* ¶ 19.

between \$80,000 and \$100,000 per month to distribute to the armed groups around the factory. Tlass, in turn, provided periodic lists to Lafarge and LCS executives that identified each of the various groups he was paying on his clients' behalf. These lists enabled Lafarge executives to understand Tlass's monthly payments and to oversee Tlass's activities.

63. As part of this process, Defendants, through Tlass, established contact with ANF by November 2012. On information and belief, Tlass began making monthly donations to ANF shortly thereafter. Those payments were confirmed by February 2013, when Tlass advised LCS he was paying the "ALRAQA People," a reference to ANF.³¹ Although Defendants did not ask Tlass for the identity of "ALRAQA People," Lafarge and LCS executives knew it referred to ANF, given that they had approved Tlass's plan "to establish relations with ANF" in late 2012 and that ANF had taken control of Raqqa in a highly publicized assault in early 2013.³² Indeed, LCS's former risk manager candidly admitted that "Al-Nusra Front was 'the group in Rakka,'" further explaining: "*Lafarge was aware of the sums paid and the recipients.*"

64. Lafarge's and LCS's intentional monthly payments to ISIS likewise began in the spring of 2013. By the summer of 2013 at the latest, Defendants had concluded that they "could not continue to operate in Syria without negotiating and ultimately making payments to ISIS."³³ Soon after, Tlass's periodic lists of "donations," circulated among Lafarge executives, began referencing ISIS expressly, memorializing in writing what Defendants already understood.

65. Defendants made these payments to stay on good terms with ISIS and ANF. Defendants intended for the payments (among other things) to "unlock" the roads to and from Jalabiyeh for their customers and distributors. For a while, the payments accomplished their

³¹ *Id.* ¶ 38.

³² *Id.* ¶¶ 27, 38.

³³ *Id.* ¶ 33.

aim. In a May 2014 email, for instance, Tlass touted Defendants' bribe-enabled "good relations" with ISIS and ANF.³⁴ As a former LCS employee stated, "Lafarge paid a high price" by bribing ISIS, but successfully "obtained relative security for the continuation of its activities."

66. Defendants paid to stay on good terms with ISIS and ANF because it was profitable to do so. As Tlass noted to Lafarge and LCS executives in March 2014: "We currently sell for \$8 to \$10 million per month, with a \$2 million profit, and pay less than 1/4 for protection. Other factories are paying for protection just to exist, without making the profits we are."³⁵ In fact, profit – not safety – was Defendants' principal motivation. Defendants' managers did not face any imminent threat of harm. Nor was their conduct designed to protect LCS's local employees. For example, LCS threatened to fire employees who did not come in-person to the factory, insisting instead that they expose themselves to personal risk by traveling to and from Jalabiyeh. LCS also forced its employees to travel to Aleppo to retrieve cash from banks there, knowingly subjecting employees to the risk of kidnapping. On one occasion, LCS reportedly even fired an employee after he was abducted. Throughout, Defendants had alternatives to paying the terrorists: among other things, they could have closed the plant and left Syria, as other multinational companies did. But they stayed to boost their bottom line.

B. Defendants Made Volume-Based Payments To ISIS And ANF

67. In addition to monthly donations, Lafarge and LCS also made volume-based payments to ISIS and ANF. These payments totaled at least \$1.65 million.

68. At first, Lafarge paid a volume-based fee of \$150 per truck to ANF and ISIS. Rather than pay directly, Lafarge discounted the price of cement it sold to its customer-

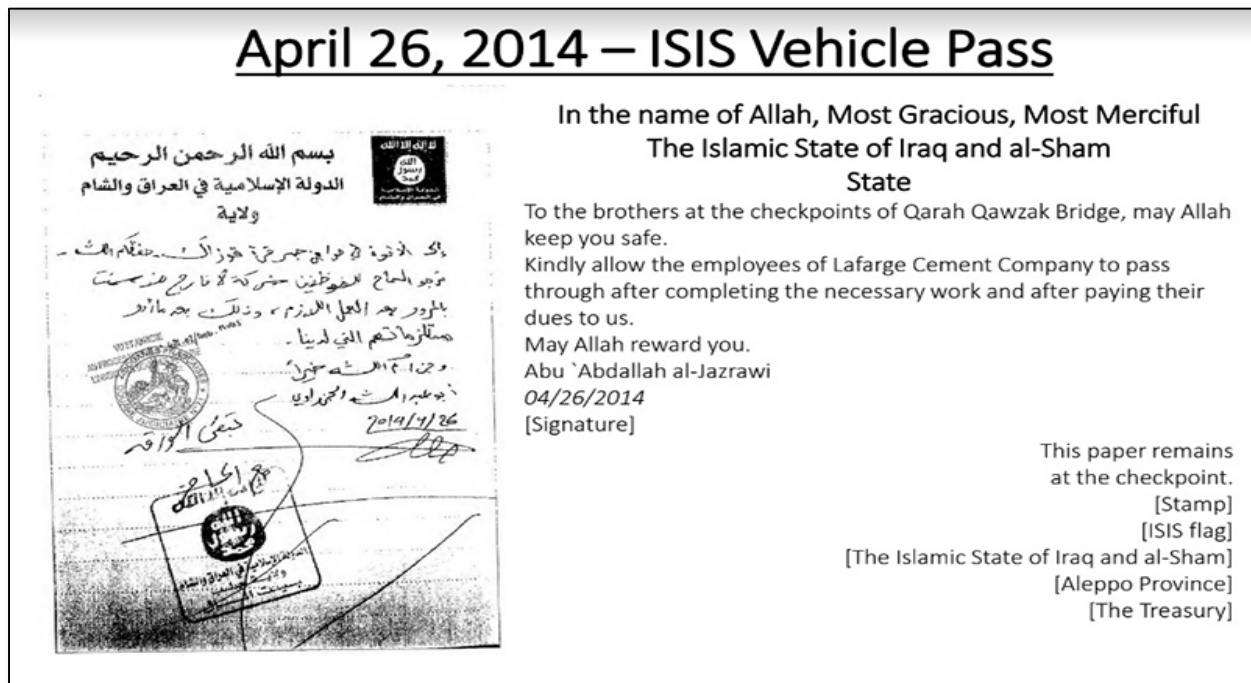
³⁴ *Id.* ¶ 47.

³⁵ *Id.* ¶ 46.

distributors to reimburse them for making the payments to ANF and ISIS. To make sure the arrangement worked, Lafarge agreed to provide details to ISIS reporting the amount of cement it sold to each customer-distributor, so the terrorists could verify the payment amounts.

69. Lafarge’s and LCS’s arrangement with ISIS soon evolved into paying volume-based amounts for the trucks going in and out of the Jalabiyeh plant. Lafarge and LCS agreed in November 2013 that LCS would pay ISIS for each ton of cement, in exchange for ISIS ensuring the safe passage of each truck. That agreement – dated November 6, 2013 – was memorialized on ISIS letterhead and was executed by ISIS and LCS (the latter acting on Lafarge’s behalf).

70. Under that agreement, ISIS issued stamped vehicle passes – on ISIS letterhead – granting passage to Lafarge trucks “after they have fulfilled their dues to us.”³⁶ An example of an ISIS vehicle pass, dated April 26, 2014 and bearing ISIS’s letterhead and stamp, is below:



In exchange for these and other passes, Defendants routed millions of additional dollars to ISIS.

³⁶ *Id.* ¶ 36.

C. Defendants Paid ISIS-Controlled Suppliers For Raw Materials

71. Lafarge and LCS also paid ISIS by buying raw materials from ISIS-controlled suppliers. These additional payments to terrorists totaled at least \$3,447,528.

72. Lafarge again worked through Tlass to negotiate the purchase of such materials from ISIS. For example, a Tlass associate negotiated a deal between LCS and ISIS in November 2013 to buy pozzolana, a type of volcanic ash used in cement.

73. Defendants also used another intermediary, Amro Taleb, to negotiate the purchase of key raw materials from ISIS. Taleb had approval from the highest levels of Lafarge, meeting in September 2013 with a former CEO of Lafarge who sat on its Board of Directors. The materials Defendants sourced from ISIS-controlled suppliers included coal, fuel, and pozzolana. Taleb negotiated one such purchase from ISIS in September 2013, explaining to Lafarge executives that Defendants' deal was with "Islamic state" and that he "OFFICIALLY REPRESENT[S] ISLAMIC STATE FOR INVESTMENTS."³⁷

74. Defendants' raw-material purchases from terrorists in the fall of 2013 spurred negotiations over a longer-term deal in the ensuing months. In early 2014, LCS agreed to buy large quantities of raw materials from ISIS suppliers: 200,000 tons of pozzolana, 16,000 tons of heavy fuel oil, 15,000 tons of dirty fuel (with an option for 35,000 more), yellow sand, and coal.

75. Lafarge and LCS executives understood that their transactions with ISIS-controlled suppliers violated U.S. and Syrian law. But they were pleased with the deal, which LCS reported to Lafarge. As Pescheux (LCS's CEO) wrote to Herrault (Lafarge's Executive

³⁷ *Id.* ¶ 49.

Vice President) on February 16, 2014, the “situation with Daech (the jihadists of Islamic State in Iraq and Sham (ISIS)) is relatively calm” due to Lafarge’s and LCS’s payments.³⁸

D. Defendants Sold Cement To ISIS

76. Defendants did not just give money to terrorists. On information and belief, they also provided ISIS with LCS-manufactured cement. In one 2014 email to Jolibois, an LCS risk manager explained that ISIS was “looking for distributors in Syria like ours” to provide 150,000 tons of cement. The request was conveyed via one of LCS’s largest customer-distributors, which was closely linked to ISIS. LCS understood at the time, as memorialized in an internal company note, that ISIS was seeking such cement for its “personal consumption” rather than to “market it.” On information and belief, Lafarge and LCS agreed to ISIS’s request for cement. This information includes Veillard’s communications, which contain evidence of “cement going to Daesh.” Or, as a former LCS employee stated in an interview, when the terrorists “needed cement to build their tunnels and trenches,” an LCS “manager would give it to them.”

77. The same LCS employee further observed that it was “not a simple business relationship between a company offering cement and terrorist groups that needed money and cement for their defensive positions and tunnels.” As the employee put it, Lafarge and LCS “could do anything. They had deals with ISIS.” This was reflected in periodic sales reports that an LCS sales manager sent to Pescheux. According to that former sales manager, “it was not our problem that Daesh received our cement.” Similarly, a former French intelligence analyst reportedly testified that Lafarge sold cement to ANF and ISIS in Syria. In his words, “ISIS needed primary resources provided by whatever actor. Lafarge was one of them.”

³⁸ *Id.* ¶ 54.

78. Lafarge’s provision of cement to ISIS offered the terrorists a valuable form of operational assistance. ISIS used those materials to fortify its network of underground tunnels and bunkers, which its operatives exploited to hide from U.S. and coalition counterterrorism forces, including in Northern Syria and near the Syria-Iraq border. ISIS also used fortified industrial-strength tunnels – which, on information and belief, required LCS’s high-grade cement – to move terrorist operatives, hostages, weapons, and equipment without being detected by U.S. coalition forces and facilitate attacks. Those cement sales thus directly supported ISIS’s terrorist operations, including attacks that targeted Plaintiffs and their family members.

E. Defendants Conspired With ISIS To Undercut Their Competitors

79. Lafarge conspired with ISIS not only to keep the Jalabiyeh cement plant in operation, but also to enlist ISIS’s broader assistance. Throughout 2014, Lafarge sought a “durable agreement” with ISIS, because it perceived that ISIS “will stay in the region for a long term [sic], so we have to deal carefully with them.”³⁹ In that way, Lafarge came to see ISIS as a business partner it could use to its economic advantage. As the U.S. Attorney for this District stated in announcing Lafarge’s and LCS’s guilty plea, Lafarge bribed ISIS “not merely in exchange for permission to operate its cement plant – which would have been bad enough – but also to leverage its relationship with ISIS for economic advantage, seeking ISIS’s assistance to hurt Lafarge’s competition in exchange for a cut of Lafarge’s sales.”⁴⁰

80. In negotiating a long-term agreement with ISIS, Lafarge and LCS consistently pushed for ISIS to take action against its competitors. In May 2014, Pescheux proposed that ISIS “take a ‘toll fee’ on each truck loaded with Turkish cement,” which would both generate

³⁹ *Id.* ¶ 71.

⁴⁰ U.S. Dep’t of Justice, *Lafarge Pleads Guilty to Conspiring to Provide Material Support to Foreign Terrorist Organizations* (Oct. 18, 2022).

revenue for ISIS and “reduc[e] the attractiveness of Turkish cement” in the Syrian market Lafarge sought to dominate.⁴¹ In July 2014, Tlass updated Lafarge executives on these negotiations with ISIS. For Turkish cement, Tlass explained he was seeking an agreement that “costs are imposed on its passage on any of the roads controlled by the ISIS.”⁴² Pescheux responded by reiterating his position that ISIS should charge a high fee on Turkish imports.

81. Lafarge and LCS also sought a broader revenue-sharing arrangement with ISIS in return for ISIS undermining Lafarge’s Turkish competitors. Herrault, Lafarge’s Executive Vice President of Operations, wrote in July 2014 that “[w]e have to maintain the principle that we are ready to share the ‘cake’ To me, the ‘cake’ is anything that is a ‘profit’, after the amortization and before financial expenses.”⁴³ Lafarge conditioned this “cake”-sharing on ISIS’s reciprocal agreement to interdict cement from LCS’s competitors. To that end, in July 2014, Pescheux wrote to his successor stating that “we need to know more about their promise to block Turkish cement.”⁴⁴ Jolibois replied by seeking “more information about the way [ISIS] will control turkish cement import: stop it, implement tax? [H]ow much, to be paid how?”⁴⁵ And in August 2014, Jolibois again told Tlass that, “[i]f ISIS wants higher tax from us, it’s better for them to stop Turkish cement and Iraki cement, so that we may increase [our] price.”⁴⁶

82. During this period, Tlass worked hard to reach what he called a “logical agreement” with ISIS, suggesting that Lafarge provide ISIS with a “monthly statement” that would enable ISIS to calculate the revenue-share split with precision. As his negotiations

⁴¹ Plea Statement ¶ 69.

⁴² *Id.* ¶ 71.

⁴³ *Id.* ¶ 73.

⁴⁴ *Id.* ¶ 75.

⁴⁵ *Id.* ¶ 75 (second alteration in original).

⁴⁶ *Id.* ¶ 77.

progressed, Lafarge and LCS took pains to ensure they would reap a competitive advantage from the final deal. For example, Tlass and Jolibois discussed how to refer to Lafarge when implementing their agreement with ISIS. They did not want ISIS's passes to mention Lafarge's name – as that could arouse suspicion – but they also did not want their payments to wind up protecting Lafarge's competitors. Thus, as Tlass wrote to Jolibois on September 4, 2014, it was better to use a specific “pseudonym” that would protect Lafarge's customer-suppliers but not their competitors, making clear that “ISIS cannot let all the customers pass, just ours.”

83. On August 15, 2014, the United Nations Security Council issued a resolution “condemn[ing] in the strongest terms the terrorist acts of ISIL and its violent extremist ideology, and its continued gross, systematic and widespread abuses of human rights and violations of international humanitarian law,” and calling on all member states to “ensure that no funds, financial assets or economic resources are made available, directly or indirectly for the benefit of ISIL [or] ANF.”⁴⁷ Several days after the U.N. resolution, Veillard informed Herrault and Jolibois about that designation, plus new U.S. sanctions on additional ISIS and ANF leaders.

84. These U.S. and U.N. designations did not drive Lafarge's decision-making; its operating margins did. Despite ISIS's heightened demands, and despite the escalating U.S. and U.N. terrorism sanctions, Lafarge decided that its margins were good enough to justify sharing revenue with ISIS. In mid-August 2014, Jolibois analyzed Lafarge's projected margins and stated, “I recommend acceding to the request of ISIS.”⁴⁸ By August 27, 2014, Lafarge executives reported to the company's Executive Committee that they had a deal with ISIS.

⁴⁷ U.N. Security Council Resolution 2170 at 3, 4 (Aug. 15, 2014), <https://www.un.org/securitycouncil/s/res/2170-%282014%29>.

⁴⁸ Plea Statement ¶ 83.

85. On information and belief, Defendants did not withdraw from their conspiracy until 2019 or later, which was after the period (2013-2017) when ISIS and ANF committed every attack that killed and injured Plaintiffs. Defendants knew their participation in ISIS's conspiracy would aid ISIS's ability to conduct terrorist attacks for years after their last payment. But Defendants' first public acknowledgement occurred on April 24, 2017, when Holcim issued a press release addressing only some of Lafarge's unlawful activities.⁴⁹ Holcim's press release did not fully disclose the identities of the wrongdoers, did not admit that Defendants had violated any U.S. or French criminal law, and downplayed the severity of what Defendants had done.⁵⁰

86. On information and belief, Defendants did not begin meaningfully cooperating with the U.S. Department of Justice until at least 2019, and did not fully disclose their conduct to the U.S. government until a significant time after that.

III. DEFENDANTS KNEW, AND TRIED TO CONCEAL, THAT THEY WERE SUPPORTING U.S.-DESIGNATED TERRORIST GROUPS

87. At all times, Defendants understood that they were dealing with U.S.-designated terrorists. In December 2012, Veillard approved negotiations with ANF despite knowing that ANF was "on USA's list of terrorist organizations."⁵¹ In March 2013, an LCS risk manager further advised Veillard and Pescheux of ANF's "ties to al-Qaeda."⁵² In September 2013, Lafarge's Security Committee conceded that Lafarge and LCS were "having to directly or indirectly negotiate with networks classified as terrorists by international organizations and the US."⁵³ And in August 2014, Lafarge executives internally discussed the United States' decision

⁴⁹ *Id.* ¶ 110.

⁵⁰ *Id.* ¶ 110.

⁵¹ *Id.* ¶ 27.

⁵² *Id.* ¶ 27.

⁵³ *Id.* ¶ 31.

to add terrorists from ISIS and ANF to the U.S. list of SDGTs. But such awareness did not dissuade Lafarge from seeking to preserve its business relationship with ISIS. Throughout the negotiations, Lafarge remained willing to engage with ISIS, even as Herrault reminded Jolibois that “we should not forget that ISIS is a terrorist movement.”⁵⁴

88. In fact, ISIS’s and ANF’s status as terrorist groups supplied Lafarge’s principal motivation for cooperating with them. Their penchant for violence was the reason Lafarge wanted to pay them off: by sharing revenues and aligning the terrorists’ interests with its own, Lafarge redirected terrorist violence away from itself and to others instead. In that way, the threat of terrorist violence presented both risk and opportunity. The risk – the potential threat to Lafarge’s and LCS’s “continued operation of the Jalabiyeh Cement Plant” – motivated Lafarge and LCS to pay ISIS and ANF for protection.⁵⁵ And the opportunity – to leverage terrorist violence against Lafarge’s would-be competitors – further motivated Lafarge and LCS to strike a deal “to obtain economic advantage over their competitors in the Syrian cement market.”⁵⁶ The resulting arrangement allowed Lafarge to profit from ISIS’s terrorism. That is why it entered a revenue-sharing arrangement in the first place: to “incentiviz[e] ISIS to act in a manner that would promote Lafarge’s and LCS’s security and economic interests.”⁵⁷

89. Lafarge and LCS recognized that their conduct was illegal, so they worked hard to conceal it. One way they did so was paying the terrorists through intermediaries rather than directly. According to LCS’s former risk manager, “it was especially important that the relationship would be handled by [Tlass]’s middlemen, since an exposure of this sort would have

⁵⁴ *Id.* ¶ 82.

⁵⁵ *Id.* ¶ 15.

⁵⁶ *Id.* ¶ 15.

⁵⁷ *Id.* ¶ 15.

been compromising for LCS.” This use of intermediaries did not reduce the significance of Lafarge’s and LCS’s terrorist financing; it just made the financing harder for others to discover. As LCS’s risk manager observed, Lafarge’s payments – nominally indirect, but designed to reach terrorists just the same – “did in fact contribute to the economy of ISIS.”

90. Lafarge and LCS also insisted on keeping the name “Lafarge” off their correspondence with ISIS and ANF. For instance, Pescheux told Tlass in September 2013 that “the name of Lafarge should never appear for obvious reasons in any document” memorializing Lafarge’s illegal payments.⁵⁸ Similarly, in early September 2014, Jolibois complained to Tlass that ISIS was putting Lafarge’s name on vehicle passes (thus suggesting Lafarge had paid), when Lafarge had intentionally routed payment through LCS’s customers-distributors instead.

91. Lafarge and LCS also directed Tlass and Taleb to create fake invoices to paper over their payments to terrorists. One key reason for those invoices, Pescheux observed, was to “avoid problems with the Syrian authorities and with our Auditors.”⁵⁹ To that end, in January 2014, Pescheux instructed Taleb to invoice only for “[e]nvironmental consultancy services,” even though Taleb was actually brokering the sale of pozzolana and heavy fuel oil from ISIS-controlled suppliers. Similarly, Pescheux sent an internal email instructing several LCS employees that “*we all have to stop [using] the acronym of an organization which is on terrorist lists*” and instead use code words, further masking Lafarge’s activities.

92. More broadly, Lafarge and LCS went to great lengths to mask Tlass’s involvement in their negotiations with terrorists. Defendants removed Tlass from the LCS board in mid-2013. But they wanted to retain his services as an intermediary, so Pescheux told Tlass

⁵⁸ *Id.* ¶ 32.

⁵⁹ *Id.* ¶ 57.

that Lafarge’s “preferred option” was to make “a bank transfer in USD to the account of a duly registered company” secretly controlled by Tlass, which would appear less suspicious.⁶⁰

93. Tlass and Lafarge eventually reached a deal negotiated by Roux, then a Lafarge Executive Vice President in Paris. Styled an “External Support Agreement,” it provided that Lafarge would deliver \$75,000 monthly to Tlass: \$50,000 to compensate Tlass, \$25,000 earmarked for distribution to ISIS and other groups. The agreement was conditioned on the Jalabiyeh plant continuing to produce at least 75,000 tons of cement per month.

94. Lafarge and LCS also “falsif[ied] records” regarding their payments to Tlass.⁶¹ For example, Lafarge and LCS documented their \$75,000 monthly payment to Tlass at least once as “Operating expenses,” with no reference to Tlass or any of his associates.

95. Lafarge and LCS also tried to cover their tracks after evacuating the Jalabiyeh plant in September 2014. In October 2014, Tlass sought payment for his final months of service as Lafarge’s intermediary. In return, Lafarge and LCS demanded that Tlass sign a termination agreement backdated to August 18, 2014. That date suggested falsely that Lafarge and LCS had terminated Tlass in prompt response to the August 15, 2014 U.N. resolution.

96. Beyond backdating the contract, Lafarge took additional steps to conceal its relationship to Tlass. It drafted a new “Agreement for Regional Security Consulting Services,” to be entered between Lafarge Cyprus and a new Dubai company Lafarge asked Tlass to create. Lafarge agreed to pay Tlass \$210,000 for work he had already done and to make additional U.S.-dollar payments of \$30,000-per-month moving forward. Tlass also agreed to keep confidential all information he knew about Lafarge and its activities. Even as Lafarge compensated Tlass for

⁶⁰ *Id.* ¶ 60.

⁶¹ *Id.* ¶ 62.

serving as its conduit to terrorist groups, Lafarge inserted a phony provision nominally requiring Tlass to abide by “all applicable laws,” including “the prohibition of financing of terrorism.”⁶²

97. Lafarge also concealed its ties to terrorist groups as it consummated a merger in 2014-2015 with Holcim, Lafarge’s then-main multinational competitor in the building-materials industry. Holcim asked Lafont, Lafarge’s CEO, whether any important undisclosed issues should be brought to Holcim’s attention before the transaction closed in 2015. Lafont and Lafarge’s other executives said nothing and hid their payments to terrorists.

98. Lafarge’s and LCS’s cooperation with terrorists came to light only in 2016, after the merger with Holcim, when a Syrian opposition group publicized Lafarge emails about its payments to ISIS. LafargeHolcim – as the combined entity was then known – launched an internal investigation. In 2017, the company concluded that Lafarge’s leaders had engaged in “unacceptable” actions, made “significant errors of judgement,” and “neglect[ed] to focus sufficiently on the legal and reputational implications of their conduct.”⁶³ Holcim then terminated all remaining executives involved in Lafarge’s dealings with terrorists. French authorities subsequently initiated a criminal investigation. Many of Lafarge’s and LCS’s former employees now face criminal prosecution in France for the conduct alleged in this Complaint.

IV. DEFENDANTS’ PAYMENTS TO ISIS AND ANF SUBSTANTIALLY ASSISTED THE TERRORIST ATTACKS THAT KILLED AND INJURED PLAINTIFFS

A. Defendants’ Payments Made A Vital Contribution To ISIS’s And ANF’s Terrorist Attacks In Iraq, Syria, And Elsewhere

99. Defendants’ payments financed ISIS’s and ANF’s terrorist attacks, including those against Plaintiffs. Both terrorist groups relied on protection rackets – demanding taxes

⁶² *Id.* ¶ 100.

⁶³ *Id.* ¶ 110.

from local corporations and other entities in exchange for the terrorists’ “protection” – to fund their attacks. In that respect, both groups inherited their fundraising techniques from AQI, their common predecessor, consistent with their status as “AQI 2.0 . . . in the Middle East.”⁶⁴ AQI, like other terrorist groups, had long used protection rackets to fund terrorist attacks.

100. ISIS and ANF continued the same legacy-AQI protection rackets, financing themselves by raising “taxes” from entities doing business in territory they controlled, “done under the auspices of providing notional services or ‘protection.’”⁶⁵ And protection payments, like the ones Defendants made, were vital to both groups’ terrorist operations. According to one study, protection rackets supplied one of ISIS’s “most important sources” of funding, providing key “operational support” for the group’s violent terrorist attacks.⁶⁶ These “protection rackets,” as former Ambassador Samantha Power summarized, enabled ISIS to “pay its followers and fund attacks around the world.”⁶⁷

101. Money is the lifeblood of terrorism, including for ISIS and ANF. As the United States explained in a criminal case against a member of al-Qaeda’s terrorist syndicate, “[n]etworks of violence and terror do not just require people willing to commit suicide attacks. They need people to provide money.”⁶⁸ Or, in the words of deceased al-Qaeda financial chief

⁶⁴ Michael R. Gordon, *Degrade And Destroy: The Inside Story Of The War Against The Islamic State, From Barack Obama To Donald Trump* 113 (Farrar, Straus and Giroux 2022).

⁶⁵ Financial Action Task Force, *Financing of the Terrorist Organisation Islamic State in Iraq and the Levant (ISIL)* at 12 (Feb. 2015) (“*FATF Report*”), <https://www.fatf-gafi.org/media/fatf/documents/reports/Financing-of-the-terrorist-organisation-ISIL.pdf>.

⁶⁶ *FATF Report* at 32.

⁶⁷ Ambassador Samantha Power, *Putting ISIS Out of Business*, CNN Wire (Dec. 17, 2015).

⁶⁸ Tr. of Arraignment at 19:2-4, *United States v. Khan*, No. 11-cr-20331 (S.D. Fla. May 23, 2011), Dkt. 31.

Sa'id al-Masri, “without money, jihad stops.”⁶⁹ Defendants’ money supplied ISIS and ANF with what they needed to commit terrorist attacks against Americans.

102. Defendants’ payments materially enhanced ISIS’s and ANF’s ability to commit those terrorist attacks. Without the “financial resources” supplied by such payments, the Financial Action Task Force concluded, “the capability and activity of terrorist organizations such as ISIL [would have been] degraded.”⁷⁰ As Juan Zarate, a former U.S. Treasury Department official, likewise explained in 2015, diversified “[f]inancial flows” were especially “important [to] groups like the Islamic State Money is their enabler but it’s also their Achilles heel.”⁷¹ Had Defendants refused to pay, they could have materially curtailed ISIS’s terrorist violence, impeding their ability to kill and injure Plaintiffs.

103. Other government reports confirm the direct link between Defendants’ payments and ISIS’s and ANF’s terrorist attacks. For example, the State Department reported that “ISIL and AQ affiliates, including [ANF],” used “criminal activities to raise funds for operational purposes,” observing that much of ISIS’s and ANF’s funding came from so-called “taxation” in Syria.⁷² Similarly, the U.N. Security Council documented that ISIS created “a sophisticated,

⁶⁹ U.S. Dep’t of Treasury, *National Terrorist Financing Risk Assessment* at 14 (2015), <https://home.treasury.gov/system/files/246/National-Terrorist-Financing-Risk-Assessment-06-12-2015.pdf>.

⁷⁰ *FATF Report* at 32.

⁷¹ Juan Zarate, *quoted in* Federal News Service Transcripts, *House Financial Services Committee hearing on Task Force to Investigate Terrorism Financing* (Apr. 22, 2015), 2015 WLNR 12099026.

⁷² U.S. State Dep’t, *Country Reports on Terrorism 2014* at 9 (June 2015) (emphasis added), <https://2009-2017.state.gov/documents/organization/239631.pdf>. When the State Department (like other U.S. government agencies) says “operational purposes,” it means terrorist attacks.

quasi-bureaucratic revenue-generating structure” in Syria – of which Defendants’ payments were a material part – to generate “financial resources to support [its] ongoing military campaigns.”⁷³

104. Terrorism scholars corroborated the point. As Dr. Daniel Byman at Georgetown wrote in 2015, ISIS raised crucial “money from taxing local populations,” including the “tax” Defendants paid. “The Islamic State uses this money,” Dr. Byman continued, “to pay its fighters . . . as well as to recruit new fighters and facilitate their travel to the battlefield.”⁷⁴

105. The terrorists themselves described how protection payments played a key role in funding terrorist attacks. For example, ISIS publicly confirmed that it deployed its “taxes,” “khums,” “zakat,” “fay,” and “spoils” to support “[t]he mujahidin and jihad” – that is, it used protection payments to finance the ISIS cells conducting terrorist attacks. Other reports concurred. In 2011, an Iraqi newspaper documented how AQI-operated rackets in Iraq and Syria – which Baghdadi then had controlled for about a year – extracted protection payments for the stated purpose of aiding the terrorists’ “resistance and jihad,” principally against U.S targets.⁷⁵

106. Defendants knew that ISIS and ANF were using their money to commit terrorist acts. As noted above, Defendants were aware that both groups were U.S.-designated terrorist groups; that is why they worked so hard to conceal their conduct.⁷⁶ They also knew that, in 2012, ISIS and ANF had “gained control of territory in Syria and committed numerous terrorist

⁷³ U.N. Security Council, *Report Of The Secretary-General On The Threat Posed By ISIL (Da'esh) To International Peace And Security And The Range Of United Nations Efforts In Support Of Member States In Countering The Threat* ¶ 4 (Jan. 29, 2016) (emphasis added).

⁷⁴ Dr. Daniel Byman, *Al Qaeda, The Islamic State, And The Global Jihadist Movement: What Everyone Needs To Know* at 173 (Oxford Univ. Press 2015).

⁷⁵ Saut al-Iraq, *Mosul Businessmen: Al-Qa'ida Has Returned To Collect Money* (Oct. 24, 2011).

⁷⁶ *Supra* ¶¶ 87-98.

acts, resulting in the deaths of numerous U.S. citizens.”⁷⁷ Against that backdrop, as a former LCS risk manager admitted, Lafarge “should have pulled out” of Syria but instead cooperated with ISIS and ANF, allowing “those groups [to] directly or indirectly benefit[] from our operations.” And Defendants were aware of why local terrorists were running protection rackets. The same LCS employee acknowledged that “their motivation seemed obvious: ***they wanted money! Money to use for arms, ammunition, and battalion funding.***”

107. The significance of Defendants’ payments was especially pronounced when viewed in light of the low marginal cost of ISIS’s and ANF’s individual attacks. According to one study of AQI by four terrorism scholars, “payments to foot soldiers to conduct attacks were fairly low; the costs of paying someone to plant IEDs was reportedly between \$40 and \$100, while payments for more elaborate attacks cost somewhere between \$100 and \$2,000.”⁷⁸ And, although estimates vary, AQI often paid its mid-level commanders between \$200-\$400 per month, and they could make IEDs for a mere \$100. Indeed, al-Qaeda bragged in online publications that it could conduct a sophisticated, transnational bombing targeting Americans for less than \$5,000. As ISIS scholars Jessica Stern and J. M. Berger explained in 2016:

Asymmetrical warfare is defined by asymmetry. Any terrorist ideology that can attract five recruits and the contents of their checking accounts can make headlines for months. ***A terrorist group with twenty willing recruits and half a million dollars can make headlines for years.***⁷⁹

108. At those rates, even a single payment of \$5,000 to ISIS and ANF would have financed substantial terrorist violence. At the time, a \$5,000 payment would have put 20

⁷⁷ Plea Statement ¶ 23.

⁷⁸ Michael Freeman, Christopher L’Heureux, Dan Furleigh & Duke Pope, *Insurgent And Terrorist Finances In Iraq*, in Michael Freeman (Editor), *Financing Terrorism: Case Studies* at 35 (Routledge 2017).

⁷⁹ Jessica Stern & J. M. Berger, *ISIS: The State Of Terror* at 191 (Ecco 2016) (emphasis added).

terrorists (at \$100 per fighter) and three commanders (at \$333 per commander) in the field for a month and would have supplied them with 20 IEDs. Or the terrorists could have spent the \$5,000 to purchase dozens of bomb components or to finance multiple complex attacks. Defendants' payments were orders of magnitude higher. Those payments materially strengthened the terrorists' ability to commit the attacks that killed and injured Plaintiffs.

109. U.S. government studies confirm the dramatic impact of even marginal financial contributions to AQI and its progeny. For example, one DOD study found a statistically significant relationship between small-dollar contributions and terrorist attacks, concluding that each successful terror attack in Iraq required on average only \$2,732 to execute.⁸⁰ The study thus demonstrated that even marginal reductions in AQI's terrorist funds corresponded with a statistically significant reduction in terrorist violence. The converse was also true. For every \$2,700 (or its rough equivalent) Defendants gave to AQI's successors, they financed roughly one new terrorist attack. As a result, even just the \$5.92 million Lafarge and LCS admittedly gave ISIS and ANF (the actual payment amount was likely higher) was more than enough to fund thousands of attacks – sufficient to kill every Plaintiff in this case multiple times over.

110. This effect was linear. Simply put, more money equaled more acts of terrorism. As Dr. Margaret Sankey of the U.S. Naval Institute and Air University, concluded in 2022:

With the caveat and reminder that operations don't cost a large amount in proportion to sustainment, VNSAs [Violent Non-State Actors] whose budgets have been reduced have to make hard decisions about maintaining their capabilities. In some cases, [297] ***there's a clear pattern that more money means more attacks, with al-Qaeda in Iraq consistently increasing by one attack for every \$2,700 sent*** by the central leadership to sectors. Mustafa Abu al-Yazid, an al-Qaeda financing chief, put it starkly: "There are

⁸⁰ See Benjamin Bahney et al., *An Economic Analysis of the Financial Records of al-Qa'ida in Iraq* at 61-67 (2010), <https://www.rand.org/pubs/monographs/MG1026.html>. Although this study addressed AQI specifically, its findings are substantially applicable to the activities of AQI's successors – ISIS and ANF – which copied AQI's techniques and inherited its resources.

hundreds wishing to carry out martyrdom-seeking operations, but they can't find the funds to equip themselves. *So funding is the mainstay of jihad.*⁸¹

111. As shown by evidence gathered in the ongoing French criminal case against Lafarge and its executives, Defendants' payments were sufficiently pervasive and systemic that they substantially contributed to a range of ISIS terrorist attacks. The scale and repeated nature of Defendants' payments magnified the effect of their contributions. According to French criminal investigators, the "amount and duration" of Lafarge's multimillion-dollar bribes in Syria allowed ISIS to "*plan and carry out violent operations in the area and abroad.*" U.S. prosecutors concurred in that assessment. As Deputy Attorney General Monaco noted, "through their support and funding, Lafarge enabled the operations of a brutal terrorist organization."⁸²

112. Defendants' payments to ISIS in 2013-2014 also assumed an outsized role in financing ISIS violence through at least the end of 2017. For ISIS in particular, money had a multi-year shelf-life, given the way it hoarded cash and preserved it for future use. The U.S. government, for example, confirmed in February 2019 that "ISIS . . . in Syria . . . continue[d] to draw upon its cash reserves" from its older caliphate-era rackets,⁸³ with the terrorists continuing to stretch the "stockpiled cash" they collected many years earlier.⁸⁴ This reflected, among other

⁸¹ Dr. Margaret Sankey, *Blood Money: How Criminals, Militias, Rebels, and Warlords Finance Violence* at 296-97 (Naval Institute Press 2022) (emphases added).

⁸² U.S. Dep't of Justice, *Deputy Attorney General Lisa O. Monaco Delivers Remarks Announcing a Guilty Plea by Lafarge on Terrorism Charges* (Oct. 18, 2022).

⁸³ Lead Inspector General for Overseas Contingency Operations, *Operation Inherent Resolve, Report to the United States Congress, October 1, 2018-December 31, 2018, Pursuant to § 8L of the Inspector General Act of 1978* at 21-22 (Feb. 4, 2019).

⁸⁴ See Lead Inspector General for Overseas Contingency Operations, *Operation Inherent Resolve, Report to the United States Congress, April 1, 2019-June 30, 2019, Pursuant to § 8L of the Inspector General Act of 1978* at 22 (Aug. 2, 2019) ("USCENTCOM reported that ISIS began to reestablish illicit fundraising capabilities in Syria this quarter through extortion and the collection of 'taxes' from residents and businesses in areas where it operates. . . . However, the

things, ISIS’s strategic decision in 2014 to conserve resources – including its “tax” revenue and cement for fortifying underground tunnels – for future use years later. Similarly, Lafarge’s provision of high-quality cement to ISIS had a long shelf-life. Given these unique-to-ISIS practices, Lafarge’s material support in 2014 foreseeably contributed to ISIS attacks in 2017.

113. Despite the substantial nature of Defendants’ material support, Plaintiffs do not allege that Defendants’ resources aided every ISIS-linked attack anywhere in the world. Many such attacks were ISIS-“inspired,” in which ISIS propaganda supplied the inspiration and motivation for a lone-wolf attacker, without any ISIS operational involvement.⁸⁵ Such attacks outnumbered the core ISIS-committed attacks against Americans and, while tragic, did not substantially benefit from Lafarge’s resources. Nor did Lafarge’s resources have a substantial effect on ISIS’s commission of terrorist attacks in Western Europe. With a few exceptions, ISIS locally funded and organized those attacks, relying on its European cells to supply the fighters, weapons, and funds. This was due in part to European counterterrorism measures, which impeded the flow of funds and fighters from the Middle East into Western Europe. Faced with those measures – which created operational risks for ISIS – ISIS’s core leadership in Syria and Iraq instead focused on perpetrating attacks in nearby so-called “conflict zones,” where they could move money, fighters, and weapons across borders with greater ease.⁸⁶ Resources

funds it obtains using these methods will help it to meet its expenses without depleting stockpiled cash, USCENTCOM said.”).

⁸⁵ See, e.g., A.J. Willingham, *ISIS Has Mastered The Art Of Creating Lone Wolves*, CNN (Mar. 23, 2017), <https://tinyurl.com/4vdt9c7b>.

⁸⁶ As the U.N. Security Council’s ISIS experts observed, “[t]he threat posed by Da’esh” . . . in conflict zones and, by extension, neighbouring Member States” was due to how ISIS “relie[d] on exploiting conflict-related fragilities” that enabled the “external operations capability of Da’esh.” U.N. Security Council, *Fifteenth Report Of The Secretary-General On The Threat Posed By ISIL (Da’esh) To International Peace And Security And The Range Of United Nations Efforts In Support Of Member States In Countering The Threat* ¶ 4 (July 26, 2022).

delivered to ISIS cells in Syria aided such attacks. But such resources, given ISIS's operational structure, did not have a major effect on locally organized attacks in Western Europe.

114. The causal links alleged below fit this operational pattern. Although Lafarge's resources did not contribute to every ISIS attack in the world, they materially contributed to the particular ISIS attacks in the Middle East and Africa at issue in this Complaint.

B. Defendants' Material Support Contributed To The Individual Attacks That Targeted Plaintiffs And Their Family Members

115. Defendants' payments aided the specific terrorist cell leaders and operatives who committed, planned, or authorized the attacks that killed and injured Plaintiffs. In each instance, Defendants' support had a close geographical and temporal nexus to the attack.

116. ISIS's and ANF's fundraising apparatus was highly centralized, which enhanced the link between Defendants' payments and both groups' terrorist attacks. As AQI's successors, ISIS and ANF practiced what terrorism scholars Dr. Colin Clarke and Dr. Phil Williams called "Organizing for Crime," and "[m]uch like its predecessor, AQI, [ISIS] . . . adopted a top-down approach that maintained hierarchical control over and a high degree of accountability for its financial assets as it worked to keep an ironclad grip over the money it earned from a series of rackets."⁸⁷ Relatedly, as the U.N. Security Council's ISIS panel observed, ISIS's "core leadership" in Syria and Iraq exercised "systematic financial direction" over the "[t]he finances of ISIL," including "sources of revenue" that "include[d] . . . 'taxing' of commerce in areas it

⁸⁷ Dr. Colin P. Clarke & Dr. Phil Williams, *Da'esh In Iraq And Syria: Terrorist Criminal Enterprise*, in Dr. Kimberley L. Thachuk & Dr. Rollie Lal (Editors), *Terrorist Criminal Enterprises: Financing Terrorism Through Organized Crime* at 38 (Praeger 2018) ("Clarke & Williams, *Da'esh In Iraq And Syria*").

control[led].”⁸⁸ Such systematic financial direction ensured that Defendants’ money in Syria financed ISIS’s and ANF’s terrorist attacks in other areas of the groups’ footprint.

117. Defendants’ payments had an especially close nexus to ISIS’s attacks in Iraq and Syria. The Jalabiyeh plant fell within ISIS’s purported caliphate, which continuously covered not only Syria but also Iraq. Indeed, AQI changed its name to ISIS to clarify that it considered both Syria and Iraq part of its unified territory. Thereafter, for ISIS, the “Syrian-Iraqi border . . . largely ceased to exist.”⁸⁹ ISIS celebrated its rejection of sovereign borders, including the borders between Iraq, Syria, Turkey, Lebanon, and Jordan, which ISIS claimed to be contrary to God’s will. For example, in August 2014, ISIS invited journalists from *Vice News* to watch as ISIS literally bulldozed the Iraq-Syria border. Standing over their handiwork, ISIS leaders and fighters proclaimed, among other things, that “we are one state, the Islamic State.”⁹⁰ Money paid in Syria thus financed attacks by the same group in its caliphate across the border in Iraq.

118. Defendants’ payments also aided terrorism beyond Iraq and Syria, which ISIS and the U.S. government each described as ISIS’s “external attacks.” ISIS specifically relied on payments in Syria to finance attacks in the Middle East and Africa, including in Turkey. For example, one Middle Eastern newspaper reported in 2016 that “[t]he effects” of when “Daesh

⁸⁸ U.N. Security Council, *Seventh Report Of The Secretary-General On The Threat Posed By ISIL (Da’esh) To International Peace And Security And The Range Of United Nations Efforts In Support Of Member States In Countering The Threat* ¶¶ 16-18 (Aug. 16, 2018).

⁸⁹ Patrick Cockburn, *The Rise Of Islamic State: ISIS And The New Sunni Revolution* at 45-46 (Verso 2015).

⁹⁰ Vice News, *Bulldozing the Border Between Iraq and Syria: The Islamic State* (Aug. 13, 2014) (“Bulldozing the Border”), https://www.youtube.com/watch?v=TxX_THjtXOw.

[ISIS] filled the caliphate’s coffers with [U.S.] dollars” enabled terrorist attacks in Turkey, noting that such “effect” “may lie in the debris of Ataturk airport” after ISIS’s attack there.⁹¹

119. In addition, ISIS “core” provided funding, terrorists, weapons, and training directly to ISIS branches in Africa, including the branch in Niger, which became known as ISIS-GS (for “Greater Sahara”). Through that mechanism, the resources ISIS derived from its Syrian protection racket funded ISIS’s terrorist violence in Niger.

120. The U.S. government confirmed that ISIS’s fundraising in Syria facilitated ISIS attacks against Americans in Turkey and Africa. For example, in 2022, the Lead Inspector General for Operation Inherent Resolve reported to Congress that ISIS “core” managed the “global caliphate” and supplied its African branches with “financial support” for terrorist attacks:

ISIS-Core Leads a Global Organization[.] The DIA reported ISIS-Core leaders in Iraq and Syria continued to manage the group as a global caliphate, maintaining *an element in Iraq and Syria dedicated to overseeing the group’s branches around the world*. Since 2014, ISIS has incorporated existing jihadist groups or upstart elements into its global organization, expanding into the Arabian Peninsula, South and Southeast Asia, Eurasia, Turkey, and Africa. The DIA said that *ISIS leaders provided the group’s branches with guidance, media support, and funding*. For example, ISIS-Somalia and *ISIS-West Africa received resources and financial support from ISIS-Core* leadership in Iraq and Syria.⁹²

Many documented examples of this relationship exist, showing that ISIS’s core leadership repeatedly transferred money to other branches of its caliphate, including in Turkey and Niger.⁹³

⁹¹ Emirates News Agency (WAM), *Beware The Death Throes Of Daesh: Paper* (June 30, 2016), <https://www.wam.ae/en/details/1395297323971>.

⁹² Lead Inspector General for Overseas Contingency Operations, *Operation Inherent Resolve: Report to the United States Congress, October 1, 2021-December 31, 2021, Pursuant to § 8L of the Inspector General Act of 1978* at 23 (Feb. 8, 2022) (emphases added; citations omitted).

⁹³ See, e.g., U.S. State Dep’t, *Country Reports on Terrorism 2019* at 269 (June 2020) (noting that even in 2019, ISIS still maintained stockpiles of dollars “scattered across Iraq and Syria” that it had amassed from activities going as far back as 2013, and that “ISIS continues to rely on trusted courier networks and money services businesses to move its financial resources within and outside of Iraq and Syria”), <https://tinyurl.com/5x89x8a5>.

121. When Defendants provided money to ISIS core leadership in Syria, they knew they were contributing to ISIS’s ability to launch terrorist attacks not only in Syria and Iraq, but also in places like Turkey and Niger. Defendants even remarked on that phenomenon in their internal emails. As LCS’s risk manager warned in a 2013 email, ANF “follow[s] a *global jihadi ideology* (similar to al-Qaida) and are more open to *receive foreign fighters*.”⁹⁴ ANF had “ties to al-Qaeda,” the risk manager continued, “exemplified by participating al-Qaida veterans, mainly from Iraq.”⁹⁵ Defendants’ awareness that ANF (and ISIS, which evolved from it) followed a “global” jihadist agenda using “foreign fighters” allowed them to foresee that Syrian terrorists would use Defendants’ funds to execute so-called “external attacks” in other regions.

122. Many other sources alerted Defendants that payments to ISIS’s core in Syria foreseeably aided ISIS’s attacks against the United States in countries neighboring ISIS’s caliphate in Iraq and Syria, including Turkey, and countries in African conflict zones, including Niger. Such sources included, but were not limited to:

- a. **about a decade of media reports** confirming that ISIS, like AQI before it, had a long history of planning and executing external attacks in Turkey and Africa from the terrorists’ safe havens in Syria and Iraq,⁹⁶ including from Raqqa;⁹⁷

⁹⁴ Plea Statement ¶ 27 (emphases added; brackets in original).

⁹⁵ *Id.* ¶ 27.

⁹⁶ See, e.g., Ewen MacAskill and Rory McCarthy, *A Thug Who Will Stop At Nothing To Create Pure Islamic Zone In Middle East*, Guardian (UK) (Sept. 23, 2004), 2004 WLNR 23628883 (“Abu Musab al-Zarqawi, leader of [AQI], is regularly portrayed by the US government as a terrorist mastermind, responsible for activity in places as widespread as Hamburg, Chechnya, Madrid and Mombasa[, Kenya]”; “Zarqawi is probably responsible” for a broad range of “[a]ttacks” against the United States in the Middle East and Africa from his safe-havens in Iraq and Syria, including, but not limited to AQI’s: (1) “October 2002” attack against “Laurence Foley, a US diplomat, assassinated in Amman[, Jordan]”; (2) “November 2002 Attack on Mombasa[, Kenya] hotel”; and (3) an “attack on a synagogue in Turkey”).

⁹⁷ See, e.g., BBC Int’l Reports (Europe), *Turkey Possible Target For Al-Qa’idah Bombs – Police* (Oct. 25, 2013) (“The [Turkish] Gendarmerie General Command sent a classified report to the Interior Ministry saying that [ISIS] was preparing to carry out bombings in

- b. **public ISIS threats** to conduct such external attacks from ISIS’s Syrian/Iraqi caliphate;⁹⁸
- c. **public U.S. government warnings** that ISIS could commit such external attacks from its “core” in Syria and Iraq, including warnings published by Lieutenant General Joseph L. Votel, Secretary of State John Kerry, and the *Voice of America*, in 2014;⁹⁹ and
- d. **public Turkish government warnings** that ISIS could commit such external attacks through its “core” in Syria and Iraq.¹⁰⁰

123. Defendants’ payments also had a close nexus to the specific terrorist cells and operatives who killed and injured Plaintiffs. The following ISIS cells used Defendants’ payments to help orchestrate the attacks that targeted Plaintiffs and their family members.

124. ISIS’s **Leadership Cell** – sometimes called the “Shura Council,” “Governance Council,” or “Delegated Committee” – was the most prominent cell that ensured a direct link between Defendants and the attacks that targeted Plaintiffs. Terrorist leadership cells can

Turkey . . . [and] that the Al-Qa’idah affiliated . . . organization active in the Syrian city of Rakka called the Iraq Levant Islamic State has prepared 10 car bombs to use in Turkey.”).

⁹⁸ See, e.g., BBC Int’l Reports (Europe), *Turkish Daily Views Fighting Between Syrian Rebels, Al-Qa’idah-Linked Group* (Jan. 13, 2014) (“ISIL [] threatened Turkey with a series of suicide attacks in Turkey’s big cities”); Anadolu Agency, *Syrian Source: ISIL Priming Suicide Bombers For Turkey* (Jan. 22, 2014) (a Syrian source from Aleppo “[c]laim[ed] Islamic State of Iraq and Levant [was] responsible for [an] attack . . . into Turkey and [was] preparing suicide bombers for future cross-border raids” and to “strike Turkish . . . population centers”).

⁹⁹ See, e.g., Lieutenant General Joseph L. Votel, *Armed Forces Nominations: Statement of Lieutenant General Joseph L. Votel, USA Nominee, Commander United States Special Operations Command, U.S. Senate, Committee on Senate Armed Services*, Congressional Testimony via FDCH (July 10, 2014), 2014 WLNR 18705318; Secretary of State John Kerry, quoted in States News Service, *Secretary Kerry: Remarks With Secretary Of Defense Chuck Hagel, Australian Minister Of Foreign Affairs Julie Bishop, And Australian Minister Of Defense David Johnston* (Aug. 12, 2014); William Eagle, *Islamic State Declaration Spreads To Nigeria*, *Voice of America* (Aug. 25, 2014), 2014 WLNR 23409988.

¹⁰⁰ See, e.g., Ibrahim Humaydi, *A ‘New Page’ Between ‘Turkey’ and ‘Democratic Union’: Backing for the Kurds To Join the ‘Coalition’ and Fighting Extremism*, Al-Hayat (July 30, 2013) (“the Istanbul talks included a Turkish [government] assertion that ‘Al-Nusrah’ and ‘ISIL’ pose a threat to Syria, Turkey, and the region”), republished by BBC Int’l Reports (Middle East), *Syrian Kurdish Party Leader Says “New page” Opened In Ties With Turkey* (July 31, 2013).

function as the “mechanism by which insurgent groups plan, coordinate, and execute attacks.”¹⁰¹ No groups better embodied that phenomenon than al-Qaeda and its progeny, AQI, ISIS, and ANF. Under these groups’ shared doctrine, each Leadership Cell comprised the group’s overall leader and his closest advisers. As terrorism scholar Andrew Mumford noted when reviewing studies comparing ISIS to other groups, ISIS “represented an aberration in the history of modern global jihadism” because “[n]ever before has a movement been so centralised.”¹⁰²

125. Baghdadi controlled ISIS’s Leadership Cell from 2010 until his death on October 27, 2019. Throughout Baghdadi’s reign, the Leadership Cell functioned as his mechanism for financing, aiding, directing, and personally conducting attacks against Americans, including Plaintiffs. In this capacity, Baghdadi relied on Haji Iman, who served as Baghdadi’s “finance minister” and disbursed money to ISIS terrorist fighters and cells at Baghdadi’s direction. Under ISIS’s doctrine, every ISIS member worldwide swore the same oath of allegiance (ISIS’s *bayat*) directly to the same leader (ISIS’s “Caliph,” Baghdadi). Every ISIS terrorist globally served as a member of the same group and operated under Baghdadi’s direction.

126. Consistent with the longstanding “ability of Da’esh leadership to direct and maintain control over the flow of funds” that ISIS deployed to sponsor attacks,¹⁰³ Baghdadi and ISIS’s Leadership Cell played a direct role in ISIS’s protection racket. Indeed, ISIS structured its cash flows to ensure that 20% of all income ISIS derived from its “taxes” in Syria went to Baghdadi and his Leadership Cell for use in planning and committing attacks.

¹⁰¹ Colin P. Clarke, *Terrorism, Inc.: The Financing Of Terrorism, Insurgency, And Irregular Warfare* at 19 (Praeger 2015).

¹⁰² Andrew Mumford, *The West’s War Against Islamic State: Operation Inherent Resolve In Syria And Iraq* at 12 (I.B. Tauris 2021).

¹⁰³ U.N. Security Council, *Fifteenth Report Of The Secretary-General On The Threat Posed By ISIL (Da’esh) To International Peace And Security And The Range Of United Nations Efforts In Support Of Member States In Countering The Threat* ¶ 10 (July 26, 2022).

127. Scholars have confirmed that AQI policy, as adopted by AQI’s successors ISIS and ANF, provided for the Leadership Cell to keep 20% of the group’s income from so-called “taxation.” According to terrorism scholar Brian Fishman, “Islamic State’s bureaucracy” was “organized . . . much as the ISI’s [*i.e.*, AQI’s] was in 2006,”¹⁰⁴ under which the terrorists’ “fundraising, largely organized at the sector level, combined taxation and extortion” and under which “ISI provinces carefully tracked both revenue and expenditures and ***passed 20 percent of their income to the national-level ISI*** [*i.e.*, Baghdadi and the Leadership Cell here], which redistributed the funds as needed.”¹⁰⁵

128. ISIS itself publicly confirmed that Baghdadi and his Leadership Cell captured 20% of all value that ISIS extracted from taxation. For example, a 2014 ISIS publication outlined ISIS’s taxation practices and documented its “rulings” confirming that: (i) 20% of all tax payments made to any member or cell of ISIS went to Baghdadi; and (ii) as Caliph, Baghdadi had authority to deploy the 20% to support operations at his discretion:

And *rikaz* has *Zakat* on it, and ***its extent is the fifth share, without consideration of the nisab, so the obligation of Zakat of rikaz applies absolutely in its small and large quantity, just the passing of the year is not conditional on it.*** And the evidence for these aforementioned rulings is the hadith of Abu Huraira (may God be pleased with him): that the Prophet (SAWS) said: ‘On rikaz is the fifth share.’ As for the masraf of Zakat of rikaz, ***the matter goes back to the Caliph of the Muslims and their Imam, who disposes it wherever the interest requires it.***

129. AQI doctrine, as practiced by ISIS and ANF, also provided a religious justification for Baghdadi’s receipt of 20% of all sums paid to ISIS because it styled those payments as “khums” – that is, religiously mandated donations. According to the ISIS-published

¹⁰⁴ Brian H. Fishman, *The Master Plan: ISIS, Al-Qaeda, And The Jihadi Strategy For Final Victory* at 218 (Yale Univ. Press 2016) (“Fishman, *The Master Plan*”).

¹⁰⁵ *Id.* at 218.

treatise *Sultaniya Wealth: Types and Rulings*, “one fifth” of all income transfers to ISIS reached Baghdadi, for use by the Leadership Cell in planning and executing attacks.

130. ISIS’s public statements confirmed that Baghdadi received 20% of all payments. In early 2015, for example, ISIS issued a memorandum discussing recent fundraising and noting that ISIS’s process ensured “that the *amir al-mu’mineen*,” *i.e.*, Baghdadi, would control “a fifth part of the spoils.” Similarly, “[a]ccording to ISIS’s propaganda magazine, *Dabiq*, one-fifth of the captives taken from Sinjar were distributed to ISIS’s central leadership to do with as it so chose; the remainder was divided among the rank and file . . . as the spoils of war.”¹⁰⁶ Indeed, Kayla Mueller (whose estate and family are Plaintiffs), was personally “given” to Baghdadi to torture and rape, pursuant to ISIS’s 20% rule.

131. Defendants’ payments helped the ISIS Leadership Cell play a key role in the attacks that killed and injured Plaintiffs. From 2010 through 2017, ISIS’s Leadership Cell typically captured a percentage of the group’s protection income – likely 20% – including the payments that Defendants delivered. Given this standard practice, Defendants’ protection payments likely delivered more than \$1 million to ISIS’s Leadership Cell.

132. Baghdadi and the Leadership Cell directly participated in the attacks that killed and injured Plaintiffs as follows:

- a. Hostage-Taking Attacks: Baghdadi and the Leadership Cell participated in ISIS’s hostage-taking attacks in Syria from 2012-2014, by ordering or authorizing the decision to: (1) continue confining American hostages, including James Foley, Steven Sotloff, and Kayla Mueller, whose estates and families are Plaintiffs; (2) torture Mr. Foley, Mr. Sotloff, and Ms. Mueller; (3) enslave, and regularly rape, Ms. Mueller, as Baghdadi did personally; (4) help set ISIS’s ransoms for its most valuable hostages, including Mr. Foley, Mr. Sotloff, and Ms. Mueller; (5) reject a direct appeal by the families of Ms. Mueller and Mr. Sotloff to spare their lives; and (6) order the execution of ISIS’s hostages, including ISIS’s murder by beheading of Mr. Foley and Mr. Sotloff, and its

¹⁰⁶ Michael Weiss and Hassan Hassan, *ISIS: Inside The Army Of Terror* at x (Regan Arts 2020).

murder of Ms. Mueller. *Infra* ¶¶ 228-61. Baghdadi also played a similar role in the ANF attack in Syria that injured Plaintiff Matthew Schrier. *Infra* ¶¶ 262-66 (Schrier).

- b. Attacks on U.S. Servicemembers in Syria and Iraq: Baghdadi and the Leadership Cell participated in planning and authorizing ISIS's attacks against the United States and its servicemembers inside ISIS's "caliphate" in Syria and Iraq from 2014-2017, including the attacks that killed or injured Master Sergeant Joshua Wheeler, Staff Sergeant Louis Cardin, Staff Sergeant Ali Madina, First Lieutenant Weston Lee, and Master Sergeant Zakery Spicer, whose estates and families are Plaintiffs. *Infra* ¶¶ 269-325. That role included: (1) supplying finances to ISIS's cells and operatives responsible for such attacks; (2) ordering ISIS's members to specifically target and attack the United States in ISIS's "Caliphate" in Syria and Iraq; (3) supervising ISIS's strategies and tactics to target the United States in Syria and Iraq; and (4) deploying a strategy to leverage American deaths and injuries to pressure others to comply with ISIS's protection rackets.
- c. External Attacks: Baghdadi and the Leadership Cell directly participated in ISIS's so-called "external attacks," *i.e.*, attacks committed by ISIS outside of its "caliphate" in Iraq and Syria, including ISIS's decision to: (1) establish a branch in the geography in question and extract a loyalty pledge from the branch members; (2) deploy ISIS operatives to the geography in question; (3) transfer "start-up" seed capital-like resources to the ISIS branch in question when accepting their loyalty pledge; (4) target the United States through ISIS's external attacks; and (5) supply logistical, training, and financial support for ISIS's external attacks, all of which enabled the deaths or injuries of Plaintiffs. As a result, ISIS's Leadership Cell played a key role in ISIS's external attacks in Turkey, which injured Plaintiff William Raak, and in Niger, which killed Staff Sergeant Bryan Black, Sergeant First Class Jeremiah Johnson, and Sergeant LaDavid Johnson, whose estates and families are Plaintiffs. *Infra* ¶¶ 324-57.

133. Considering al-Qaeda's protection money playbook as practiced by ANF, Lafarge's protection payments to ANF from 2011 through 2013 likely delivered more than \$100,000 to ANF head ("emir") Abu Mohammad al-Julani, before Julani committed, planned, and/or authorized the attack against Plaintiff Matthew Schrier.

134. ISIS's **Raqqa Cell** likewise ensured a direct link between Defendants and the attacks against Plaintiffs. The Raqqa Cell served as a nerve center for ISIS operations worldwide. As French Prime Minister Manuel Valls observed, Raqqa functioned as the "terror group's Syrian stronghold, as that [was] where most ISIS leaders live[d]" because "Raqqa [was]

the de facto capital of the so-called caliphate” and was “where the ISIS masterminds” were “whose job [was] to plot barbaric attacks against the West.”¹⁰⁷

135. The United States government agreed. For example, Secretary of State John Kerry observed that “Raqqqa” was “at the core where they’re planning” ISIS’s “[external] attacks” in places like “Lebanon,” “Egypt,” and “Turkey.”¹⁰⁸ Director of Central Intelligence John Brennan also observed that “ISIL’s . . . external operations group, which is based mainly in Syria in the Raqqqa area, is really trying to generate activity. And we also see the increasing interaction between that external operations element and some of their franchises, whether it be Islamic State in West Africa , . . . They want to have this type of global reach.”¹⁰⁹ Similarly, General Joseph Votel, who pursued ISIS as Commander of U.S. Central Command, explained that “[t]he importance of Raqqqa is that is where ISIS plans their external [terrorist] operations. That is what is driving us to get on this [*i.e.*, roll-back ISIS’s caliphate] as quick as we can, because [Raqqqa] is where [ISIS’s] plotting takes place. . . . Raqqqa is recognized as the financial, leadership and external ops center of the Islamic State, so that’s what makes it important.”¹¹⁰ A Pentagon spokesperson likewise confirmed that, before 2017, “IS leaders” and “IS

¹⁰⁷ French Prime Minister Manuel Valls, *quoted in* Romina McGuinness, *French PM Says Destroying ISIS In Mosul Has ‘Little Value’ Without Capturing Raqqqa*, Express Online (UK) (Oct. 21, 2016), 2016 WLNR 32343536.

¹⁰⁸ Secretary of State John Kerry, *quoted in* Bassem Mroue and Zeina Karam, *IS Militants Dig In, Anticipating Assault On Syria’s Raqqqa*, Associated Press (Nov. 18, 2015).

¹⁰⁹ John Brennan, *A View From The CT Foxhole: An Interview With John Brennan, Director, CIA*, CTC Sentinel (Sept. 2016), <https://ctc.westpoint.edu/a-view-from-the-ct-foxhole-an-interview-with-john-brennan-director-cia/>.

¹¹⁰ General Joseph Votel, *quoted in* Peter Bergen, *A Conversation With The General Running The War Against ISIS*, CNN (Oct. 30, 2016), <https://www.cnn.com/2016/10/30/world/man-whos-running-war-vs-isis-bergen/index.html>.

‘bureaucrats’” who served as “the administrative backbone of [ISIS’s] militant organization” were based in “the Islamic State group’s self-declared capital of Raqqa.”¹¹¹

136. The Raqqa Cell served as ISIS’s lead cell for all hostage-taking attacks, including those that targeted Plaintiffs James Foley, Steven Sotloff, and Kayla Mueller. As the *Daily Mail* reported on September 15, 2014, “Raqqa [was] at the centre of an intelligence gathering operation to find [notorious ISIS “Beatle”] Jihadi John,” and Raqqa was “[d]ubbed the ‘heart of evil’ by Special Forces” because “it [was] effectively capital of the self-proclaimed Islamic State,” served as “the headquarters of IS and base to leader Abu Bakr al-Baghdadi,” and was “also where most of [ISIS’s] 20 international hostages” had been held, “probably in a network of underground [cement] tunnels.”¹¹²

137. ISIS’s Raqqa Cell was led by Abu Luqman (aka Ali Musa al-Shawakh) from early 2014 until his death in an airstrike on April 23, 2018. Luqman became a powerful ANF terrorist following his release from prison in 2011. In 2013, Luqman switched his allegiance to ISIS and recruited several hundred ANF fighters to join ISIS’s ranks in Raqqa. Luqman was considered “the most feared jihadist in Raqqa” and became an integral part of ISIS’s leadership structure there, including by heading its intelligence efforts. In that role, one of Luqman’s responsibilities was to oversee ISIS’s detention of foreign hostages, “including executions, interrogations, and transfers of ISI[S] prisoners.”¹¹³ In addition to leading the Raqqa Cell, Luqman also served on ISIS’s Leadership Cell, as well as on ISIS’s Intelligence Cell.

¹¹¹ Navy Capt. Jeff Davis (Pentagon Spokesperson), *quoted in* Robert Burns, *Pentagon Cites Evidence Of Islamic State ‘Exodus’ From Raqqa*, Associated Press (Feb. 17, 2017).

¹¹² David Williams, *The City That Hides Hostages In Tunnels*, *Daily Mail (UK)* (Sept. 15, 2014), 2014 WLNR 25545770.

¹¹³ U.S. Dep’t of Treasury, *Treasury Sanctions Major Islamic State of Iraq and the Levant Leaders, Financial Figures, Facilitators, and Supporters* (Sept. 29, 2015).

138. Luqman’s role confirms that Defendants’ payments assisted the three ISIS hostage-taking attacks against Mr. Foley, Mr. Sotloff, and Ms. Mueller. Luqman personally benefited from Defendants’ conspiracy with ISIS. Indeed, intelligence reports reportedly indicated that Luqman served “on the shadow board of Lafarge’s factory in Syria.” And according to LCS’s former risk manager, Defendants – typically through Tlass – negotiated their payments with ISIS’s representatives in Raqqa (which was near Jalabiyeh), which further ensured Luqman’s personal involvement. Through his high-ranking office in Raqqa, Luqman also controlled ISIS’s oil sales in northern Syria, which likely included sales of fuel to LCS.

139. Abu Luqman and the Raqqa Cell directly participated in the attacks that killed and injured Plaintiffs as follows:

- a. Hostage Taking Attacks: Luqman and the Raqqa Cell were directly involved in vital aspects of ISIS’s hostage-taking attacks, including by furnishing the operatives who conducted the hostage-takings and beheadings. On information and belief, the kidnappings were primarily Luqman’s idea, and Luqman himself supervised the beheadings of Messrs. Foley and Sotloff, in part through his role as commander of the “Beatles,” the notorious kidnapping cell whose members were convicted in U.S. court of murdering Mr. Foley, Mr. Sotloff, and Ms. Mueller. As a result, Luqman and the Raqqa Cell were directly involved in ISIS’s hostage-taking attacks in Syria that killed James Foley, Steven Sotloff, and Kayla Mueller, whose estates are Plaintiffs. *Infra* ¶¶ 228-61.
- b. Attacks on U.S. Servicemembers in Syria and Iraq: Luqman and the Raqqa Cell were directly involved in ISIS’s terrorist attacks against the United States and its servicemembers inside ISIS’s “caliphate” in Syria and Iraq from 2014-2017, including the ISIS attacks that killed and injured Plaintiffs. That participation included Luqman’s and the Raqqa Cell’s transfer of funds, fighters, and weapons for the purpose of attacking U.S. servicemembers, including Plaintiffs. As a result, Luqman and the Raqqa Cell played a key role in ISIS’s attacks in Syria and Iraq that killed or injured Master Sergeant Joshua Wheeler, Staff Sergeant Louis Cardin, Staff Sergeant Ali Madina, First Lieutenant Weston Lee, and Master Sergeant Zakery Spicer, whose estates and families are Plaintiffs. *Infra* ¶¶ 269-325.
- c. External Attacks: Luqman, the Raqqa Cell, and Luqman’s commander Adnani were directly involved in vital aspects of ISIS’s so-called “external attacks,” including by: (1) vetting and establishing new ISIS affiliates and “provinces” beyond Iraq and Syria, including branches in Libya; (2) serving as the “bridge” between ISIS’s Leadership Cell the local cells on the ground in other geographies; and (3) supplying the necessary logistical, training, and financial support for the external attack. As a result, Luqman and

the Raqqa Cell played a key role in ISIS's external attack in Turkey, which injured Plaintiff William Raak, and in ISIS's external attack in Niger, which killed Staff Sergeant Bryan Black, Sergeant First Class Jeremiah Johnson, and Sergeant LaDavid Johnson, whose estates and families are Plaintiffs. *Infra* ¶¶ 324-57.

140. Considering al-Qaeda's protection money playbook as practiced by ANF, Lafarge's payments of more than \$1 million to ANF from 2011 through 2013 likely delivered at least \$100,000 to ANF's Raqqa Cell (including Luqman before his switch to ISIS), before that cell helped plan and commit ANF's attack against Plaintiff Matthew Schrier.¹¹⁴

141. ISIS's **Intelligence Cell**, also referred to as the "amniyat" or "Emni," was a third cell that directly linked Defendants' aid and the attacks that targeted Plaintiffs. As the *New York Times* reported based on "thousands of pages of French, Belgian, German, and Austrian intelligence and interrogation documents," this intelligence cell was "a combination of an internal police force and an external operations branch, dedicated to exporting terror abroad," serving as a key cog in ISIS's "machinery for projecting violence beyond its borders."¹¹⁵

142. From 2010 until his 2016 death, ISIS's Intelligence Cell was led by Abu Muhammad al-Adnani. Luqman also played a key role in ISIS's Intelligence Cell by first serving as Syria-level Emni director and then Adnani's deputy, before succeeding him in 2017.

143. Defendants' payments financed Abu Muhammad al-Adnani's, Abu Luqman's, and ISIS's Intelligence Cell's participation in the attacks that killed and injured Plaintiffs. From 2010 through 2017, the Intelligence Cell typically captured a substantial percentage of ISIS's

¹¹⁴ Like ISIS, ANF centralized control over its hostage-taking operation. ANF did so for the same reasons as ISIS, and ANF followed the same al-Qaeda-inspired Intelligence Cell-related tactics, techniques, and procedures as ISIS. Moreover, Abu Luqman – who, as noted above, was initially a key ANF leader in Raqqa before switching his allegiance to ISIS in mid-2013 – was intimately involved in ANF's hostage-taking operation just as he was for ISIS.

¹¹⁵ Rukmini Callimachi, *How A Secretive Branch Of ISIS Built A Global Network Of Killers*, N.Y. Times (Aug. 3, 2016).

protection revenue, including Defendants' payments. Given this standard practice, Defendants' payments likely delivered more than \$1 million to Adnani, Luqman, and the Intelligence Cell.

144. ISIS's public statements confirm that link. According to a 2014 ISIS publication, originally published by ISIS's propaganda arm *al-Himma Library*, ISIS used tax payments, like those made by Defendants, to aid "[t]he mujahidin and jihad." That meant ISIS's cells in Syria, Iraq, and elsewhere ("the mujahidin") responsible for ISIS's attacks against the United States (ISIS's "jihad"), including the Intelligence Cell, which advanced "interests of war and fighting [for the sake of] Allah, like . . . keeping watch over the enemy and . . . and other things from what serves the interest of the fighting." ISIS also deployed those tax payments to "the collectors, preservers and dividers of" ISIS's tax income. This allowed the ISIS cells that played a role in ISIS's protection rackets and associated hostage-taking attacks – both of which were true of the Intelligence Cell – to have more direct control over their terrorist operations.

145. Adnani and the Intelligence Cell directly participated in the attacks that killed and injured Plaintiffs as follows:

- a. Hostage-Taking Attacks: Adnani and the Intelligence Cell participated in key aspects of ISIS's hostage attacks, including: (1) identifying Plaintiffs James Foley, Steven Sotloff, and Kayla Mueller as suitable hostage targets; (2) managing the intelligence apparatus needed to prevent those hostages from being rescued and/or escaping; (3) with respect to Adnani, personally overseeing the use of Plaintiffs' brutal beheadings to create ISIS propaganda videos. As a result, ISIS's Intelligence Cell played a key role in ISIS's hostage-taking attacks in Syria that killed Mr. Foley, Mr. Sotloff, and Ms. Mueller, whose estates and families are Plaintiffs. *Infra* ¶¶ 228-61.
- b. Attacks on U.S. Servicemembers in Syria and Iraq: Adnani, Luqman, and the Intelligence Cell played a vital role in ISIS's terrorist attacks against the United States and its servicemembers in Syria and Iraq from 2014-2017, including the ISIS attacks that killed and injured Plaintiffs. That participation included: (1) planning and overseeing attacks on Americans, including Plaintiffs, by using intelligence gathered by Intelligence Cell agents; and (2) vetting and training the foreign recruits to serve as ISIS fighters in Iraq and Syria to attack Americans, including Plaintiffs. As a result, ISIS's Intelligence Cell played a key role in ISIS's attacks in Syria and Iraq that killed or injured Master Sergeant Joshua Wheeler, Staff Sergeant Louis Cardin, Staff Sergeant Ali Madina, First

Lieutenant Weston Lee, and Master Sergeant Zakery Spicer, whose estates and families are Plaintiffs. *Infra* ¶¶ 269-325.

- c. External Attacks: Adnani, Luqman, and the Intelligence Cell were directly involved in vital aspects of ISIS’s so-called “external attacks,” including by: (1) vetting and establishing new ISIS affiliates and “provinces” beyond Iraq and Syria, including branches in Libya; (2) serving as the “bridge” between ISIS’s Leadership Cell the local cells on the ground in other geographies; and (3) supplying the necessary logistical, training, and financial support for these external attacks. As a result, ISIS’s Intelligence Cell played a key role in ISIS’s external attack in Turkey, which injured Plaintiff William Raak, and in ISIS’s external attack in Niger, which killed Staff Sergeant Bryan Black, Sergeant First Class Jeremiah Johnson, and Sergeant LaDavid Johnson, whose estates and families are Plaintiffs. *Infra* ¶¶ 324-57.

146. Considering al-Qaeda’s protection money playbook as practiced by ANF, Lafarge’s payments of more than \$1 million to ANF from 2011 through 2013 likely delivered at least \$100,000 to ANF’s Intelligence Cell, before that Cell helped plan and commit ANF’s attack against Plaintiff Matthew Schrier.

V. DEFENDANTS’ UNLAWFUL CONDUCT HAD A SUBSTANTIAL NEXUS TO NEW YORK AND THE UNITED STATES

147. Defendants’ scheme to finance ISIS and ANF relied on substantial touchpoints with the United States. In pleading guilty to conspiring to provide material support to ISIS and ANF, Lafarge and LCS admitted that their “offense occurred in part within the United States.”¹¹⁶ That concession reflected several U.S. contacts that Defendants formed in effectuating their scheme. Those U.S. contacts included: (1) Defendants’ reliance on New York banks to clear their U.S.-dollar transactions; (2) Defendants’ reliance on U.S.-based email services; and (3) Defendants’ conspiracy with ISIS and ANF, designated terrorist groups that purposefully targeted the United States and reached into U.S. territory to further the scheme.

¹¹⁶ Plea Agreement ¶ 3, *United States v. Lafarge S.A.*, No. 22-cr-444-WFK (E.D.N.Y. Oct. 18, 2022), Dkt. 10. On information and belief, this Plea Agreement was heavily negotiated by Lafarge’s lawyers and does not disclose every U.S. contact supporting personal jurisdiction.

A. Defendants Purposefully Relied On New York Banks To Clear The U.S.-Dollar Transactions They Used To Finance Terrorism

148. Defendants purposefully availed themselves of New York’s banking system by executing wire transfers they intentionally caused to clear through New York banks. Specifically, all three Defendants directed their banks to complete U.S.-dollar-denominated wire transfers to support their scheme to fund ISIS and ANF, and Defendants knew those directions required the use of New York banks. Defendants’ wire instructions caused their payments to clear in New York, including through at least one suit-related transaction in this District.

1. Defendants Executed U.S.-Dollar Transactions That Relied On New York Correspondent And Intermediary Banks

149. Defendants’ payments to terrorists relied on correspondent and intermediary banks located in New York. Correspondent banking is often defined as “an arrangement under which one bank (correspondent) holds deposits owned by other banks (respondents) and provides payment and other services to those respondent banks.”¹¹⁷ Such arrangements are needed when a sender seeks to transfer funds to a recipient whose bank lacks a direct relationship with the sender’s bank. In that scenario, the sender must rely on additional banks – typically called “correspondent” or “intermediary” banks – to establish a chain of banking relationships that can complete the transfer from sender to recipient. Correspondent banking is “an essential component of the global payment system, especially for cross-border transactions.”¹¹⁸

150. New York banks are vital to this global system of correspondent banking. As the Treasury Department reported in 2006, most cross-border transactions depended on “major funds

¹¹⁷ Bank for International Settlements Committee on Payments & Market Infrastructures, *Correspondent banking* at 9 (July 2016).

¹¹⁸ *Id.* at 6.

transfer payment and messaging systems” anchored in New York.¹¹⁹ Those systems used a “relatively small number of major money center banks” that “specialize in facilitating international funds transfers” and thus “form a key link in the vast majority of all international funds transfers.”¹²⁰ The large money-center banks that facilitate international U.S.-dollar transactions are based predominantly in New York. Thus, when a company like Lafarge wired U.S. dollars to a recipient with which it lacked a direct banking relationship, it typically relied on New York correspondent banks to ensure that its dollars were delivered to the intended recipient.

151. The *clearing* process for cross-border funds transfers illustrates the importance of New York bank involvement. “Clearing” generally refers to the process of transmitting, reconciling, and confirming payment on electronic-funds transfers. For U.S.-dollar-denominated transfers, there are two dominant clearing systems, both based in the United States: the Clearing House Interbank Payments System (“CHIPS”) and Fedwire. On information and belief, Defendants’ transactions relied on the former. CHIPS is the main electronic-funds-transfer system for clearing U.S.-dollar transfers among international banks. It handles both the transmission of interbank messages and the settlement of payment.

152. **Defendants’ Preference For Using U.S. Dollars.** Defendants relied on New York banks to clear many of their transactions supporting ISIS and ANF. That decision reflected Defendants’ choice to transact in U.S. dollars. As Pescheux wrote in a June 30, 2013 email to Tlass, Defendants’ “preferred option” for paying Tlass was to make “bank transfer[s] in USD to the account of a duly registered company” – and “USD” meant U.S. dollars.¹²¹ Consistent with

¹¹⁹ U.S. Dep’t of Treasury, Financial Crimes Enforcement Network, *Feasibility of a Cross-Border Electronic Funds Transfer Reporting System Under the Bank Secrecy Act* at 57 (Oct. 2006).

¹²⁰ *Id.* at 57.

¹²¹ Plea Statement ¶ 60.

that expressed preference, Defendants specified in their contracts with Tlass that they would denominate their payments to him in U.S. dollars. Defendants also often paid Taleb in U.S. dollars, understanding that he would in turn use U.S. dollars to pay ISIS. And Lafarge and Lafarge Cyprus intentionally transacted in U.S. dollars when providing LCS with the capital they knew would enable LCS's recurring payments to ISIS and ANF.

153. Plaintiffs are aware of at least 23 relevant transactions Defendants executed in connection with their terrorist-funding scheme that, on information and belief, Defendants chose to denominate in U.S. dollars. This list is not exhaustive; it reflects what Plaintiffs have been able to piece together without discovery. The full details of Defendants' financial transactions rest within their sole control. Discovery will likely uncover many other similar transactions.

154. Defendants' U.S.-dollar transactions fall within two broad categories: upstream and downstream. The *upstream* payments were the ones that Lafarge made – typically through Lafarge Cyprus – to supply LCS with the U.S.-dollar liquidity it needed to cover its operating expenses, including its payments to terrorists. The *downstream* payments were the ones LCS and Lafarge Cyprus made – with Lafarge's knowledge and approval – to Tlass and Taleb to finance their work buying off ISIS and ANF on Lafarge's behalf. On information and belief, Defendants made at least nine U.S.-dollar-denominated upstream payments and at least 14 U.S.-dollar-denominated downstream payments. The chart below depicts each one:

Date	Category	Sender	Recipient	USD Amount
4/28/2011	Upstream	Lafarge Cyprus	LCS	\$20,000,000
7/31/2011	Upstream	Lafarge Cyprus	LCS	\$5,000,000
8/25/2011	Upstream	Lafarge Cyprus	LCS	\$10,000,000
8/25/2011	Upstream	Lafarge Cyprus	LCS	\$5,000,000
3/18/2012	Upstream	Lafarge Cyprus	LCS	\$10,000,000
9/27/2012	Upstream	Lafarge Cyprus	LCS	\$16,500,000

Date	Category	Sender	Recipient	USD Amount
12/27/2012	Upstream	Lafarge Cyprus	LCS	\$15,500,000
July 2013	Downstream	LCS	Tlass	\$75,000
August 2013	Downstream	LCS	Tlass	\$75,000
September 2013	Downstream	LCS	Tlass	\$75,000
9/30/2013	Upstream	Lafarge Cyprus	LCS	\$5,000,000
October 2013	Downstream	LCS	Tlass	\$75,000
November 2013	Downstream	LCS	Tlass	\$75,000
December 2013	Downstream	LCS	Tlass	\$75,000
January 2014	Downstream	LCS	Tlass	\$75,000
February 2014	Downstream	LCS	Tlass	\$75,000
February 2014	Downstream	LCS	Taleb	\$4,836
March 2014	Downstream	LCS	Tlass	\$75,000
April 2014	Downstream	LCS	Tlass	\$75,000
May 2014	Downstream	LCS	Tlass	\$75,000
June 2014	Downstream	LCS	Tlass	\$75,000
6/10/2014	Upstream	Lafarge Cyprus	LCS	\$11,000,000
10/23/2014	Downstream	Lafarge Cyprus	Tlass	\$210,000

155. The nine upstream payments, totaling \$98 million, were disbursements made under an April 7, 2011 loan agreement between Lafarge Cyprus and LCS. These upstream payments supplied LCS with cash it needed to fund its operations, and a substantial portion of those funds were used to pay terrorists. Lafarge's General Counsel and Corporate Secretary signed the loan agreement on Lafarge Cyprus's behalf and oversaw the first seven disbursements. Lafarge's Assistant General Counsel oversaw the final two disbursements. As their involvement demonstrates, Lafarge Cyprus funded LCS at Lafarge's direction and subject to its control. Lafarge used Lafarge Cyprus to funnel money to LCS because the latter was

LCS's majority shareholder, "through which LAFARGE held nearly all of its shares in LCS."¹²² Indeed, Lafarge admitted it was responsible for the October 23, 2014 payment to Tlass, even though Lafarge structured that payment as nominally originating from Lafarge Cyprus. The other Lafarge Cyprus payments above similarly occurred at Lafarge's direction.

156. Lafarge Cyprus made these upstream payments by, among other things, wiring U.S. dollars into accounts LCS maintained with Bank Audi in Lebanon and Syria. LCS then used the U.S. dollars to pay Taleb, Tlass, and the terrorists with whom they were conspiring.

157. This upstream funding was vital to Defendants' payments to terrorists. By 2013, LCS faced a liquidity crunch, especially in U.S. dollars. For LCS to continue paying terrorists and their intermediaries, Lafarge and Lafarge Cyprus had to devise a plan to ensure that LCS had a steady supply of U.S. dollars. But it was difficult for LCS to raise money from other sources, given that U.S. counterterrorism sanctions barred most international funders from providing U.S. dollars to or for the benefit of a Syrian entity like LCS. Thus, a shareholder loan from Lafarge provided the best way for LCS to obtain the capital it needed to pay terrorists.

158. Lafarge's June 10, 2014 upstream disbursement illustrates the point. When Lafarge decided to make that disbursement (through Lafarge Cyprus), it had long known LCS was making payments to terrorists. It also knew LCS was paying Tlass in U.S. dollars every month – \$75,000 specifically – to compensate him for negotiating with ISIS. Yet Lafarge decided to give LCS an additional \$12 million in what an email from its treasury manager called "fresh cash," knowing that LCS would use that cash to pay terrorists and their intermediaries.

159. The earlier upstream payments were likewise linked to Defendants' terror-financing scheme through their connection to Tlass. Starting in or around 2010, Lafarge and

¹²² Plea Statement ¶ 99.

LCS began paying Tlass monthly via a “local project support agreement.” By then, Tlass was an infamous fixer for the Assad regime – that was part of why Lafarge hired him in the first place – and Tlass’s close ties to the regime immediately connected Defendants to the Syrian government. And the Assad regime then was a notorious terrorist sponsor that provided substantial support to ISIS and ANF’s predecessor, AQI. While Defendants were partnering with one of the regime’s most infamous fixers, Syria was openly aiding AQI (and later ISIS) through money, recruiting, training, and safe haven. As “[n]umerous courts” have found after considering the evidence, “Syria supported ISIS and its predecessor organizations.”¹²³ Defendants’ U.S.-dollar financing, used to pay a Syrian regime fixer, thus was linked to Syrian terrorism from the outset.

160. Although the specific identity of the terrorists Tlass supported evolved over the years, the core concept remained the same: Lafarge and LCS continuously paid Tlass in U.S. dollars to maintain good relations with violent Syrian actors. Those efforts focused at first on the Assad regime and AQI, and they later evolved to include ISIS and ANF. All reflected a continuous course of conduct dating back at least to 2010. When Lafarge started using the U.S. banking system to cover LCS’s payments to Tlass in 2011, therefore, it knew it was paying him to maintain LCS’s relationships with Syrian terrorists. Lafarge’s decision to extend that strategy to ISIS and ANF in 2013 and 2014 was a foreseeable outgrowth of the same conduct.

161. The 14 downstream payments were even more directly tied to terrorists. All but one was a monthly \$75,000 payment LCS made to Tlass to facilitate his payments to ISIS and ANF. LCS made those \$75,000 payments via an agreement, negotiated directly by Lafarge and LCS executives, that provided Tlass with a monthly stipend conditioned on Tlass continuing to pay terrorists on Lafarge’s and LCS’s behalf. The agreement contemplated that Tlass would

¹²³ *Fields v. Syrian Arab Republic*, 2021 WL 9244135, at *3 (D.D.C. Sept. 29, 2021).

“retain \$50,000 and the remaining \$25,000 would be disbursed to armed groups.”¹²⁴ Defendants also purposefully denominated those monthly payments in U.S. dollars. The monthly payments continued from July 2013 through June 2014. The final payment – of \$210,000 – included \$150,000 to cover Tlass’s monthly stipend from July and August 2014.

162. Defendants’ Use Of New York Banks To Clear Their U.S.-Dollar

Transactions. Defendants relied on New York banks to clear some or all of these U.S.-dollar transactions. That is the ordinary practice for sophisticated companies engaging in cross-border U.S.-dollar transactions. Indeed, CHIPS estimated at the time that it “process[ed] more than 95 percent of U.S. dollar-denominated cross-border transactions.”¹²⁵ The dominance of a U.S. clearing center in processing U.S.-dollar wires was no accident. As a practical matter, at the time of Defendants’ unlawful conduct, “any financial institutional doing business in dollars need[ed] to hold accounts in correspondent U.S. banks in order to complete transactions.”¹²⁶ Because typically “all dollar transactions are cleared via the American banking system,”¹²⁷ nearly all U.S.-dollar wires necessarily passed “through correspondent accounts” in New York.¹²⁸

163. Cross-border wires that cleared through CHIPS – as some or all of Defendants’ U.S.-dollar payments did – required the involvement of New York money-center banks. To avail itself of CHIPS’s clearing services, a foreign money sender like Lafarge must rely on a

¹²⁴ Plea Statement ¶ 61.

¹²⁵ U.S. Dep’t of Treasury, *National Money Laundering Risk Assessment* at 35 (2015).

¹²⁶ Christian Caryl et al., *Pocketbook Policing: Washington Has Finally Found A Strategy That Is Putting Real Pressure On The Regime – Going After Its Sources Of Cash, All Across The World*, *Newsweek Int’l* (Apr. 10, 2006), 2006 WLNR 5632771.

¹²⁷ *Economist*, *Digital Currencies: A New Species* (Apr. 13, 2013), 2013 WLNR 8890628.

¹²⁸ *Role of U.S. Correspondent Banking in International Money Laundering: Hearings Before the S. Permanent Subcomm. on Investigations of the Comm. on Governmental Affairs*, 107th Cong. 287 (Mar. 6, 2001) (quoting Minority Staff, *Report on Correspondent Banking: A Gateway For Money Laundering* (Feb. 5, 2001)).

U.S. bank that is subject to supervision by U.S. banking regulators. As the Treasury Department explained, access to CHIPS “is conditional upon a financial institution’s U.S. presence,” in part to ensure that U.S. law will govern cross-border U.S.-dollar transactions.¹²⁹ And given New York’s status as a global financial hub, the major U.S. banks responsible for clearing transactions through CHIPS resided overwhelmingly in New York. For that reason, as *Reuters* has reported, “[t]o legally transact (clear) the U.S. dollar globally, correspondent banks are required to maintain a New York branch and comply with U.S. [anti-money-laundering] regulations.”¹³⁰

164. On information and belief, Defendants’ U.S.-dollar transactions followed the norm and exploited the New York banking system. Plaintiffs base this allegation on the particular banks Defendants used to effectuate these transactions and on at least three examples of transactions that Lafarge and Lafarge Cyprus specifically cleared through New York.

165. Although Defendants likely used other banks, too, they relied predominantly on three bank branches in funding their payments to terrorists: Bank Audi (Lebanon), Bank Audi (Syria), and BNP Paribas (Egypt). Defendants’ reliance on those banks supports the allegation that Defendants purposefully cleared their U.S.-dollar transactions through New York.

166. **Bank Audi Lebanon.** LCS held accounts with Bank Audi SAL (“Bank Audi Lebanon”) that it used to make many of its payments to Tlass and Taleb, as well as to receive upstream funding from Lafarge and Lafarge Cyprus. Bank Audi Lebanon was based in Beirut and operated as the Lebanese branch of Bank Audi, a multinational bank. Bank Audi Lebanon

¹²⁹ U.S. Dep’t of Treasury, Financial Crimes Enforcement Network, *Feasibility of a Cross-Border Electronic Funds Transfer Reporting System Under the Bank Secrecy Act* at 62 (Oct. 2006).

¹³⁰ Joshua Fruth (Thomson Reuters Regulatory Intelligence), ‘*Crypto-Cleansing: Strategies To Fight Digital Currency Laundering And Sanctions Evasion*, Reuters (Feb. 13, 2018), <https://tinyurl.com/4p27pwzs>.

maintained U.S.-dollar correspondent accounts at least at the following New York banks, all of which Bank Audi has publicly acknowledged:

No.	Correspondent U.S. Bank Relationship in New York	Correspondent U.S. Bank SWIFT Code¹³¹
1	Standard Chartered Bank – NY	SCBLUS33XXX
2	JPMorgan Chase Bank, N.A.	CHASUS33XXX
3	The Bank of New York Mellon	IRVTUS3N
4	HSBC – NY	MRMDUS33XXX
5	Citibank, N.A.	CITIUS33XXX

Bank Audi Lebanon processed Defendants’ U.S.-dollar transactions through the New York banking system by routing their funds through Bank Audi’s correspondent accounts with these New York banks, including but not limited to JPMorgan Chase’s New York branch.

167. Bank Audi Lebanon’s standard settlement instructions reinforce the conclusion that Defendants’ transactions relied on New York correspondent accounts. Most banks maintain such standard instructions, which describe the bank’s processes for routing electronic-funds transfers in various currencies. Those instructions detail the accounts a financial institution will use to complete transactions depending on the currency the institution’s customer selects. For example, if a customer instructs its bank to execute a U.S.-dollar-denominated wire transfer, the bank’s standard settlement instructions will provide the names, locations, and account numbers of the correspondent accounts the bank will use to complete the transfer. Those standard instructions typically remain consistent from transaction to transaction. That means that, if a

¹³¹ Some of these accounts were used for Eurodollar-related transactions that flowed through the U.S. banking system. On information and belief, Defendants likely used the same correspondent accounts to facilitate their U.S.-dollar-denominated transactions or used other correspondent accounts at the same banks to facilitate such transactions.

financial institution transacts one U.S.-dollar-denominated transfer through U.S. bank accounts, its other U.S.-dollar-denominated transfers will likely be through those same accounts.

168. Before the relevant time frame, Bank Audi published its standard settlement instructions in the *Banker's Almanac*, an authoritative compendium of international banking information. Those instructions, available to Defendants, specified that Bank Audi Lebanon typically settled U.S.-dollar wire transfers through its correspondent accounts at “The Bank of New York, New York” and “JPMorgan Chase Bank, National Association, New York.”

169. From 2011 through 2015, Bank Audi Syria S.A. (“Bank Audi Syria”) served as Bank Audi’s branch in Damascus. On information and belief, at all relevant times, Bank Audi Syria faced significant obstacles conducting cross-border U.S.-dollar-denominated transactions, which U.S. counterterrorism sanctions prohibited. Thus, when LCS needed access to U.S.-dollar clearing, it often relied on its U.S.-dollar accounts at Bank Audi Lebanon instead.

170. **BNP Paribas Egypt.** In or about 2013, Lafarge and Lafarge Cyprus instructed LCS to open an Egyptian bank account in the name of Lafarge’s Egyptian subsidiary, Lafarge Middle East & Africa Building Materials, which Lafarge internally called “LMEA.” On information and belief, LCS opened this LMEA Account at BNP Paribas’s branch in Cairo. This account gave LCS a slush fund of U.S. dollars. LCS regularly used its “LMEA Account” to make and receive U.S.-dollar payments – including by making a July 2013 payment of \$75,000 from LCS to Tlass – and Lafarge Cyprus in turn regularly funded that account (on Lafarge’s behalf) in U.S. dollars as needed, for LCS’s benefit. On information and belief, Defendants used this account to make many suit-related U.S.-dollar payments, including several on top of the 23 transactions depicted in Paragraph 154 above.

171. Defendants' U.S.-dollar transactions involving the LMEA Account likewise cleared through the New York banking system. According to its 2012 Patriot Act certification, BNP Paribas's subsidiaries, including its Egyptian branch, relied on "correspondent banks in the United States." And BNP's global Corporate and Investment Banking Group, of which it considered the LMEA Account a part, regularly relied on U.S. banks to clear the Group's U.S.-dollar transactions. Indeed, due to a highly publicized U.S. enforcement action in mid-2014, BNP Paribas was forced to suspend U.S.-clearing operations for a year. As a prominent French newspaper noted in reporting on that action, BNP Paribas recognized that its U.S.-dollar transactions for sanctioned entities exposed it to U.S. criminal penalties, because when "any dollar transfer passes through the United States to be cleared by the American financial system, [that] dollar transaction is automatically governed by U.S. law."¹³² On information and belief, BNP Paribas's Egyptian branch followed the same practice until that suspension.

172. BNP Paribas's standard settlement instructions confirm that Defendants' transactions using the LMEA Account cleared in New York. Like Bank Audi, BNP Paribas published its standard settlement instructions in the *Banker's Almanac*. Before the relevant time frame, BNP Paribas Egypt advertised its "Correspondent Banking" service and identified "BNP Paribas SA" as its "correspondent" bank in "New York." The standard settlement instructions likewise specified that BNP Paribas Egypt typically settled U.S.-dollar wire transfers for its customers through its correspondent account with "BNP Paribas SA, New York."

173. **Examples Of Defendants' New York-Linked Transactions.** Consistent with the allegations above, Plaintiffs are aware of at least three transactions related to Defendants'

¹³² Veronique Chocron, *Embargo américain : la banque française s'attend à payer une amende* (American embargo: the French bank expects to pay a fine), *Les Echos*, (November 21, 2013) (translated from French).

terrorist-financing scheme that Defendants specifically cleared through New York banks. These examples are based on information Plaintiffs obtained without discovery. The details of such transactions rest within Defendants' exclusive control, so many more examples likely exist:

Date	USD Amount	Originating Bank / Originator	Beneficiary Bank / Beneficiary	New York Correspondents
8/25/2011	\$5,000,000	Citibank Dubai / Lafarge Cyprus	Bank Audi / LCS	Citibank New York JP Morgan Chase
8/25/2011	\$10,000,000	Citibank Dubai / Lafarge Cyprus	Bank Audi / LCS	Citibank New York JP Morgan Chase
10/23/2014	\$210,000	TBD (France) / Lafarge Cyprus	TBD - Dubai / Tlass	TBD – New York

174. When Lafarge chose to make these payments (through Lafarge Cyprus), it reached into New York to complete the transactions. For example, with the October 23, 2014 payment for Tlass's negotiations with ISIS, Jolibois directed Tlass to issue a \$210,000 invoice from a Dubai shell company. Lafarge paid the invoice by directing its Parisian bank to initiate a wire transfer on behalf of Lafarge Cyprus, which sent funds through New York correspondent banks – including at least one in this District – to Tlass's bank account in Dubai. On information and belief, Defendants knew and intended for this transaction to clear through New York.

175. Given that these transactions formed part of a common course of conduct involving U.S. dollars, Defendants likely used the same (or similar) New York banks to route other U.S.-dollar transfers through New York. In general, customers and their banks follow similar routing processes to complete similar transactions done in the same timeframes for the same currencies. Given that standard practice, and the other facts above, these three examples are likely illustrative of Defendants' broader practice of using New York banks to complete U.S.-dollar transactions when possible. Indeed, it is implausible that Defendants used New York banks for just these three transfers and not any of the myriad similar transactions alleged herein.

2. Defendants' Use Of New York Banks Was Material To Their Scheme

176. Defendants' New York contacts enhanced the potency of the aid they gave to ISIS and ANF. Not every payment made was in U.S. dollars. But Defendants' preference was to make U.S.-dollar payments when possible, and using U.S. dollars (even if not exclusively) was critical. Indeed, Defendants' ability to reliably transfer U.S. dollars – which depended on their access to New York's banking system – was vital to the scheme's success. Defendants' conscious choice to use U.S. dollars and New York banks offered at least three benefits.

177. *First*, transacting in U.S. dollars and using U.S. banks helped Defendants conceal their payments from outside auditors and regulators. Concealment was of paramount importance to Lafarge. Given the stringent U.S. and international sanctions targeting Syria at the time, Lafarge's Syrian operations faced significant financial scrutiny. To continue making unlawful payments in that environment, Defendants had to design a system to “arouse less suspicion by LCS's external auditors and conceal the purpose of the payments.”¹³³ The use of U.S. dollars helped Defendants avoid such suspicion. At the time, transactions in Syrian pounds – the currency of a country subject to stringent U.S. counterterrorism sanctions – raised serious red flags among regulators, auditors, and bank-compliance departments. By contrast, the U.S. dollar was the global reserve currency and associated with legitimate cross-border transactions. Lafarge's “preferred option” was thus to make “bank transfer[s] in USD,” so that its wire transfers would have the imprimatur of legitimacy associated with U.S.-dollar transactions.¹³⁴

178. Defendants' contract machinations confirm the point. Until July 2013, LCS was paying Tlass in Syrian pounds by making so-called “turnover” payments equal to 1% of LCS's

¹³³ Plea Statement ¶ 56.

¹³⁴ *Id.* ¶ 60.

net revenue. But as Defendants' unlawful payments escalated, they grew uncomfortable with that arrangement. Defendants thus insisted on a new contract – not with Tlass personally, but with a Tlass-controlled shell company in Dubai – calling for payment in U.S. dollars. And rather than structure those payments as a percentage of net revenue, they agreed on a flat \$75,000 monthly fee, denominated in U.S. dollars. Pescheux explained the arrangement's logic in an August 5, 2013 email to Herrault, a Lafarge executive and his direct report. As Pescheux wrote, wiring \$75,000 from LCS's LMEA Account to Tlass's "offshore account" was how Defendants wanted "to proceed in the future to severe [sic] any suspicion in connecting LCS and [Tlass]."¹³⁵

179. Defendants' use of U.S. dollars to mask their activities matched their broader concealment efforts. Among other things, Defendants funneled their payments through a web of 54 different bank accounts (mostly at Bank Audi), including several Pescheux routed through a personal account he could keep off Lafarge's books. By using such a large number of accounts, Lafarge made it even more difficult for others to detect the scheme. Defendants' excessive number of bank accounts, which Defendants actively created, demonstrate a broader point. Such efforts confirm that Defendants perceived secrecy as vital and that Defendants were affirmatively involved in the financial machinations that enabled their scheme.

180. *Second*, transacting in U.S. dollars protected Defendants and their agents from foreign-exchange risk. Due to international sanctions and Syria's civil war, the value of the Syrian pound plummeted during Defendants' scheme. At the beginning of 2012, the Syrian pound was trading against the U.S. dollar at roughly 54:1. By the end of 2014, it had depreciated to roughly 180:1 (having lost more than 2/3 of its value). The Syrian pound's rapid deterioration against the U.S. dollar discouraged Defendants and their agents from transacting in the former.

¹³⁵ *Id.* ¶ 62.

Indeed, Tlass demanded that Lafarge pay his monthly fee in U.S. dollars in part because the Syrian pound was losing value so rapidly as to become effectively worthless. And Defendants – who constantly monitored the USD-SYP exchange rate – made the same decision, going so far as to encourage LCS’s customers to convert their Syrian pounds into U.S. dollars on the Aleppo black market. LCS and its customers were so desperate for U.S. dollars by 2013 that they were even willing to buy dollars on the black market at an exchange rate of 300:1.

181. *Third*, Defendants’ payments satisfied ISIS’s and ANF’s general preference for U.S. dollars. Real-time public reports linked ISIS’s fundraising prowess – and its recruiting success – to its stockpile of U.S. dollars. As *Business Insider* reported in 2015:

According to [an ISIS defector], a large number of people are joining ISIS because they need money. ***After joining [ISIS], people are paid in US dollars instead of Syrian liras.*** . . . ISIS members receive additional incentives to fight for the group. “I rented a house, which was paid for by ISIS,” Abu Khaled, who worked for ISIS’s internal-security forces and “provided training for foreign operatives,” [said]. “It cost \$50 per month. [ISIS] paid for the house, the electricity. Plus, I was married, so I got an ***additional \$50 per month*** for my wife. If you have kids, you get ***\$35 for each***. If you have parents, they pay ***\$50 for each parent***. This is a welfare state.” And ***those financial benefits are not just limited to the organization’s fighters.***¹³⁶

182. Investigative reports sourced to witnesses from inside ISIS’s territory reinforce that connection. For example, according to the *Independent*, a leading British newspaper that has covered ISIS extensively since its inception, the “Islamic State was already known to pay its recruits in [U.S.] dollars, sell[] oil and looted antiques for dollars, and accept extorted taxation and hostage money in dollars.”¹³⁷ ISIS “promoted the idea that it was hitting the US economy by

¹³⁶ Jeremy Bender, *An ISIS Defector Explained A Key Reason People Continue Joining The Group*, Business Insider (Nov. 18, 2015), <https://www.businessinsider.com/isis-defector-explains-why-people-continue-joining-group-2015-11>.

¹³⁷ Lizzie Dearden, *ISIS’ Attempt To Topple US Economy With Own Currency ‘Failing’ As Reliance On American Dollars Increases*, Independent Online (UK) (Mar. 25, 2016), 2016 WLNR 9336286.

issuing its own currency but the organisation on the ground is doing exactly the opposite, having *built a financial system entirely dependent on the US dollar.*”¹³⁸

183. Defendants’ reliance on New York banks helped them capture these benefits of their U.S.-dollar payments. New York is the global hub of cross-border U.S.-dollar transfers for good reason: companies that wire their U.S. dollars through New York gain from the legitimacy, reliability, and speed offered by New York clearing. Transacting through other clearing centers is possible – there are other ways to move U.S. dollars in theory – but all present operational risks that New York clearing avoids. By routing their payments through New York whenever possible, Defendants maximized the potency of their terrorist funding.

184. New York clearing enhanced the legitimacy of Defendants’ U.S.-dollar payments and helped Defendants conceal their scheme from auditors. As noted above, Defendants chose to transact in U.S. dollars in part to make their payments look like ordinary cross-border transactions. New York clearing helped achieve that effect. That is because the vast majority of U.S.-dollar transactions clear through CHIPS and flow through New York banks – so routing a U.S.-dollar payment through New York correspondent accounts would have represented business as usual for a legitimate company making legitimate business payments. Had Defendants routed their U.S.-dollar payments in some other way, it would have stood out as unusual – risking the very type of outside attention from auditors and regulators Defendants were striving to avoid.

185. New York clearing also enhanced the speed and reliability of Defendants’ U.S.-dollar transactions. During Defendants’ scheme, a limited number of non-U.S. banks were able to clear cross-border U.S.-dollar wire transfers. These alternative U.S.-dollar clearing centers were located in Tokyo, Hong Kong, Singapore, and Manila. But each presented extra cost and

¹³⁸ *Id.* (emphasis added).

risk. Indeed, those banks were not commonly used by Western financial institutions, and the Federal Reserve allowed them to clear U.S.-dollar transfers only because of the time-zone difference with East Asia. That arrangement did not permit Defendants to wire money from France into Dubai, Lebanon, Syria, or Egypt. Had Defendants routed those transactions through non-U.S. banks, rather than New York banks, they would have exposed themselves to credit and operational risk, and likely would have had to pay higher banking fees as well.

186. Defendants experienced those operational risks first-hand. In or around 2012, U.S. sanctions began substantially constricting Defendants' ability to route U.S. dollars in and out of Syria. On information and belief, due to those sanctions, New York banks often refused to process transactions they knew were for LCS or other Syrian actors. For example, in 2013, when Taleb complained about LCS's lack of prompt payment, LCS employees attributed the delayed payment to the refusal of New York correspondent banks to process their transactions. LCS thus attempted to find a non-U.S. bank to complete payment – creating additional delays and expense.

187. Defendants designed their scheme to minimize those operational risks by using New York banks whenever they could. They knew that it was virtually impossible to clear Syrian-based transactions through New York, so they often structured their transactions to appear as though they were going somewhere other than Syria. That is why they created the LMEA Account in Egypt: to give LCS access to U.S. dollars that looked like they were for an Egyptian company. Similarly, that is why Defendants told Tlass to create a Dubai company to which Lafarge Cyprus could wire payment: so they could pay a Syrian national while pretending to pay a Dubai company. Both workarounds enabled Defendants to route their U.S.-dollar payments through New York banks, which was faster and more reliable than the alternatives.

188. For all these reasons, had Defendants not chosen to reach into New York and use New York banks to transact in U.S. dollars, their scheme of sending payments to ISIS and ANF would have been less effective, more expensive, and harder to conceal.

3. Defendants' Use Of New York Banks Was Purposeful

189. Defendants' use of New York banks was deliberate. As shown above, their choice of U.S. dollars was no coincidence; it was part of the scheme's design and reflected Defendants' "preferred option" for paying terrorists. And having chosen to make payments in U.S. dollars, Defendants also purposefully chose to make those payments via New York banks.

190. The U.S. sanctions regime led Defendants to act purposefully when deciding how to route their U.S.-dollar payments. By 2013, the sanctions had substantially constricted the flow of U.S. dollars to and from LCS. Indeed, both Lafarge and LCS knew that U.S. dollars were scarce and that it was vital for Lafarge to help LCS stay liquid. Pescheux, for example, complained to Herrault in 2013 that the U.S.-dollar shortfall and collapse of the Syrian pound were among LCS's biggest problems. For that reason, Lafarge – acting, as usual, through Lafarge Cyprus – took it upon itself to devise a strategy for moving U.S. dollars in and out of Syria. These dynamics led all three Defendants to be intimately involved in directing and routing the U.S.-dollar transfers they executed. They did not simply leave the financial details to their banks; the details were too important to Lafarge. Defendants were regularly and actively involved in communicating with their banks about how to route their money. And Defendants were intimately aware of the correspondent-account network their banks used for that purpose.

191. A Lafarge email discussing its June 2014 loan to LCS demonstrates the degree of that involvement. In that email, Lafarge's treasury managers discussed the need for Lafarge (through Lafarge Cyprus) to "increase its outstanding subordinated shareholder loan" to LCS by "US\$12m to give LCS a small buffer" to cover its ongoing U.S.-dollar shortfalls. In that

discussion, Lafarge employees demonstrated an awareness of how to route the money. As the same email explained, the wire-transfer “process must start in the few coming days due to time needed to channel the funds to Syria through Lebanon, to lower the risk of cash being trapped by banks’ compliance policies linked to sanctions affecting Syria.” The reference to “Lebanon,” on information and belief, referred to LCS’s account at Audi Bank Lebanon. Lafarge was thus aware of Bank Audi’s correspondent-banking policies, and it sought to guard against the risk that using New York correspondent accounts would expose it to U.S. sanctions.

192. The steps Defendants took to conceal their transactions confirm that their use of New York banks was deliberate. LCS and Lafarge Cyprus – at Lafarge’s direction – took two main steps to facilitate their transfer of U.S. dollars in and out of Syria: they insisted on paying Tlass’s off-shore companies rather than Tlass personally, and they set up the “LMEA Account,” a U.S.-dollar slush fund for LCS in Egypt that falsely appeared to be for Lafarge’s Egyptian subsidiary. The primary value delivered by both steps was that they allowed Lafarge to access the U.S. financial system in contravention of U.S. counterterrorism sanctions. Those steps only made sense if Defendants were actively seeking to benefit from New York clearing. Indeed, if Defendants were content to transact around New York – for example, by operating solely in cash or by using off-shore clearing – these machinations would have been unnecessary.

193. Defendants regularly received specific transaction confirmations alerting them to the particular U.S. correspondent and intermediary banks that routed their transactions. On information and belief, these confirmations typically took the form of SWIFT MT103 messages. SWIFT, which stands for the Society for Worldwide Interbank Financial Telecommunication, is the standard communications system for sending cross-border wire-transfer messages between financial institutions. An MT103 (or Message Type 103) is a standard message confirming the

details of an executed transaction. Fields 53, 54, and 56 in an MT103 typically disclose the correspondent and intermediary banks involved. On information and belief, Lafarge (acting through Lafarge Cyprus) and LCS regularly requested and received SWIFT confirmations from their banks notifying them of the New York banks involved in clearing their transfers. They did so as part of Defendants' process of approving the transactions. For example, Pescheux specifically approved at least one of the 2011 New-York-cleared transactions alleged above (*supra* ¶ 173), after personally requesting the SWIFT confirmation disclosing that JPMorgan Chase's and Citibank's New York branches were involved in routing the transaction.

194. When Defendants instructed their banks to process these U.S.-dollar transfers, they intended to (and did) cause their banks to wire money using New York correspondent accounts. And when Defendants' banks carried out those instructions, they did so as Defendants' agents. In a cross-border wire transfer, the originating bank – the bank that first receives the order from the wire originator – carries out the transfer on its originator's behalf. The originator also exercises substantial control over the originating bank. Among other things, Defendants here specified each transfer's date, amount, and currency denomination. Each time, Defendants' banks had to follow Defendants' instructions. Those instructions here effectively mandated that Defendants' banks rely on New York clearing, on Defendants' behalf.

195. Defendants also had the right to dictate the use of specific correspondent or intermediary banks. Thus, for each of their U.S.-dollar transactions that cleared in New York, Defendants could have required that their banks use non-U.S. correspondent accounts but consciously declined to so require. And even if Defendants were silent on that topic in their wire instructions, their silence would have required the originating banks to select correspondent banks that would complete the U.S.-dollar payment expeditiously and in accordance with

ordinary standards of care in the banking industry. Defendants understood that those considerations in this context effectively dictated New York clearing as well.

196. Defendants also paid banking fees to the New York banks that cleared their transactions. Correspondent and intermediary banks typically charge a fee for each wire transfer that they process. Those fees can be paid in three ways; the specific payment mechanism is typically reported at Field 71A of the SWIFT MT103. Option one – denoted by “OUR” – has the originator cover the fees separately, on top of the amount transferred. For example, the SWIFT message for the \$10 million U.S.-dollar upstream payment denoted in Paragraph 174 above used the “OUR” option in Field 71A, meaning that Lafarge Cyprus separately paid JP Morgan Chase’s fees to compensate it for its New York clearing services. Option two, denoted by “BEN,” covers the fees by deducting them from the amount transferred. Option three, denoted by “SHA,” is a mix of the two. In each scenario, the sender wires the money to the intermediary or correspondent bank to compensate that bank for the service of processing the transaction. Thus, when Defendants relied on New York banks to clear their transactions, they knowingly sent money into New York to compensate those banks for the service. It was Defendants – not their originating banks – that covered the payment of these fees into New York.

197. Bank Audi’s public marketing also alerted Defendants to the New York connection. Specifically, Bank Audi’s “Worldwide Correspondents” website disclosed that its U.S.-dollar transactions relied on banks in the “U.S.A.” and “N.Y.” (emphasis added):

https://www.bankaudi.fr/france/about-us/worldwide-correspondents

PERSONAL BANKING COMMERCIAL BANKING PRIVATE BANKING TALK TO US LOCATE US France

Bank Audi OVERVIEW LOANS CREDIT CARDS SERVICES FINANCIALS SOCIAL RELATIONS ABOUT US MORE E-BANKING

Worldwide Correspondents

COUNTRY	CORRESPONDENT	CURRENCY	SWIFT CODE
Canada	Bank of Montreal	CAD	BOFMCAM2
France	Natixis - Paris (for Target P.O. only) Société Générale	EUR	NATXFRPP SOGEFRPPXXX
Germany	Commerzbank - Frankfurt am Main	EUR	COBADEFF
Japan	Sumitomo Mitsui Banking Corporation	JPY	SMBCJPJT
Qatar	Bank Audi LLC - Doha	QAR	AUDBQAQA
Switzerland	Crédit Suisse - Zurich	CHF	CRESCHZZ
U.A.E.	Investbank PSC - Sharjah	AED	IBTFAEAS
U.K.	JPMorgan Chase Bank National Association - London	GBP	CHASGB2L
U.S.A.	Standard Chartered Bank – NY JPMorgan Chase Bank N.A. - N.Y. Citibank N.A - N.Y	USD	SCBLUS33XXX CHASUS33XXX CITIUS33XXX

198. Syrian government decrees likewise alerted Defendants that their U.S.-dollar transactions depended on the U.S. banking system. For example, in February 2006, the Syrian government issued Circular Number 810/15, requiring that all foreign-currency transactions for the government that had previously been denominated in U.S. dollars instead occur in Euros, specifically to avoid U.S.-dollar clearing by New York banks. That decision, of which

Defendants knew, reflected the widespread understanding in Syria that “US laws stipulate that any dollar transfers must pass through the US banking system.”¹³⁹

199. Non-privileged client alerts published by Defendants’ counsel also alerted Defendants that their transactions used the U.S. banking system. For example, while Shearman & Sterling LLP was advising Lafarge, it published an alert warning its clients – including Lafarge – that U.S. courts endorsed an “expansive assertion of territorial jurisdiction over non-U.S. defendants” extending to “overseas financial transactions involving US dollars, premised on the fact that virtually all such transactions clear through correspondent banking accounts in the U.S.”¹⁴⁰ Similarly, while Baker & McKenzie represented Lafarge, it published a “client alert” warning that “a wire transfer from or to a U.S. bank or otherwise using the U.S. banking system” could create U.S. jurisdiction based on the “use of correspondent bank accounts.”¹⁴¹

200. Decades of media reports also alerted Defendants that their U.S.-dollar transactions used New York banks. Examples of such reports (emphases added) included:

- a. *American Banker*, February 1989: “Clearing House Interbank Payments System: A bank-owned wholesale wire transfer network for ***banks in New York***. ***The majority of***

¹³⁹ BBC International Reports (Middle East), *Syria Replaces Dollar With Euro For State Transactions* (Feb. 24, 2006) (“Text of report by Hayam Ali headlined ‘The euro used in state transactions,’ published by Syrian newspaper Al-Thawrah website on 13 February [2006]”).

¹⁴⁰ Shearman & Sterling LLP (Philip Urofsky, Stephen Fishbein, Danforth Newcomb, Patrick D. Robbins, Paula Howell Anderson, Richard Kreindler, Markus S. Rieder, Richard Kelly, Jo Rickard, Brian G. Burke, and Brian C. Wheller), *Shearman & Sterling Client Publication: The New FCPA Guide: The DOJ and the SEC Do Not Break New Ground But Offer Useful Guidance and Some Ominous Warnings* at 3 (Nov. 15, 2012), <https://tinyurl.com/5dx8mndc>.

¹⁴¹ Baker & McKenzie LLP (Paul J. McNulty, Joan E. Meyer, Robert W. Kent, Jr., John P. Cunningham, Crystal R. Jezierski, Peter B. Andres, and Erica C. Spencer), *Baker & McKenzie Client Alert: Inside the U.S. Government’s Highly-Anticipated FCPA Resource Guide* at 2 (Nov. 16, 2012), <https://tinyurl.com/5n7xus77>.

world-trade transactions denominated in dollars flow over the mechanism, which is operated by the New York Clearing House. CHIPS.”¹⁴²

- b. Los Angeles Times, April 1991: “The *New York Clearing House handles 95% of the world’s dollar transactions* through electronic money transfers between banks.”¹⁴³
- c. Australian Financial Review, February 2002: “*When conducting transactions for clients in US dollars, non-US banks run the deals through ‘correspondent’ bank accounts held with US institutions.* Given the preponderance of \$US transactions, these accounts provide the US Government . . . its own jurisdiction to track the activities of clients of foreign banks. ‘So when, for example, *Osama bin Laden makes a US dollar payment it is somehow run through the US banking system,*’ Mr [Barry] Metzger [white collar partner at international law firm Coudert Brothers LLP] said.”¹⁴⁴
- d. Reuters, November 2002: “A U.S. holiday . . . was also expected to limit corporate cash dollar purchases because *most . . . transactions are routed through correspondent banks in New York.*”¹⁴⁵
- e. Mail on Sunday, August 2004: “John Mushayavanhu, the vice chairman of [Bankers Association of Zimbabwe said . . . :] ‘*Currently, if you want to pay United States dollars from bank A to bank B, that transaction has got to go via New York.*’”¹⁴⁶
- f. Newsweek International, April 2006: “In today’s interconnected financial world, an official U.S. move to blacklist a foreign bank would be the kiss of death, since *any financial institution doing business in dollars needs to hold accounts in correspondent U.S. banks in order to complete transactions.*”¹⁴⁷
- g. Economist, June 2012: “[Under] America’s new sanctions laws . . . [,] [a]ny bank that facilitates [certain terrorism-sanctions-violation] trades . . . will be denied access to the American banking system. It would be *unable to offer dollar accounts and dollar*

¹⁴² American Banker, *Glossary Of Computer Technology Terms* (Feb. 1, 1989), 1989 WLNR 1319450.

¹⁴³ Glas Frantz, *Lax Rules Blamed in Bank Schemes*, Los Angeles Times (Apr. 28, 1991), 1991 WLNR 3887729.

¹⁴⁴ John Breusch, *US Patriot Law Could Involve Local Banks*, Australian Financial Review (Feb. 12, 2002), 2002 WLNR 15725873.

¹⁴⁵ Reuters, *India Rupee Off Early High As State Banks Buy Dlr.* (Nov. 11, 2002).

¹⁴⁶ John Mushayavanhu (Vice Chairman of Bankers Association of Zimbabwe), *quoted in AllAfrica.com English, Local Forex Clearance System Expected Soon* (Apr. 10, 2009).

¹⁴⁷ Christian Caryl et al., *Pocketbook Policing: Washington Has Finally Found A Strategy That Is Putting Real Pressure On The Regime – Going After Its Sources Of Cash, All Across The World*, Newsweek Int’l (Apr. 10, 2006), 2006 WLNR 5632771.

payments, since these activities rely on links to correspondent American banks. Given the importance of the dollar, customers would go elsewhere.”¹⁴⁸

- h. *Economist, April 2013*: “Because *all dollar transactions are cleared via the American banking system*, a dollar payment from, say, a British buyer to a Chinese seller could involve a British and Chinese bank, plus two American ones.”¹⁴⁹
- i. *Gulf News, March 2014*: “The US and UAE governments are in the process of signing the FATCA Intergovernmental Agreement (IGA). . . . Bankers say all banks in the UAE will be forced to comply as they *must rely on US correspondent banks to clear dollar denominated transactions*.”¹⁵⁰
- j. *Banking and Stock Exchange, Finance, Economics, August 2014*: “A correspondent account with a U.S. bank *is needed for making operations in U.S. dollars*.”¹⁵¹

On information and belief, Defendants, which operated a sophisticated multinational business attuned to the realities of international banking, were aware of the substance of these reports.

B. Defendants Relied On U.S.-Based Email Providers To Carry Out Their Terrorist-Financing Scheme

201. In carrying out their scheme to pay ISIS and ANF, Defendants also reached into the United States to avail themselves of U.S.-based email services. Defendants’ use of those services formed additional U.S. touchpoints and allowed Defendants to reap the benefit of their email providers’ U.S. presence. Those U.S.-driven benefits also materially contributed to Defendants’ scheme and enhanced their ability to pay terrorists.

202. As Lafarge and LCS have admitted, their executives “used personal email accounts serviced by U.S.-based email service providers, instead of their LAFARGE corporate

¹⁴⁸ *Economist, Financial Sanctions: Dollar Power* (June 23, 2012), 2012 WLNR 13005428.

¹⁴⁹ *Economist, Digital Currencies: A New Specie* (Apr. 13, 2013), 2013 WLNR 8890628.

¹⁵⁰ Babu Das Augustine, *UAE To Sign FATCA Agreement Soon*, *Gulf News* (Mar. 13, 2014), 2014 WLNR 6929583.

¹⁵¹ *Banking and Stock Exchange, Finance, Economics, The Bank Of Russia Released An Instruction (3312-U) Specifying How Banks Should Deny Services To U.S. Companies Or Their Russian Subsidiaries* (Aug. 14, 2014), 2014 WLNR 22246470.

email addresses, to carry out some aspects of the conspiracy.”¹⁵² Mainly, that was Gmail.

During at least 2013 and 2014, Defendants regularly used U.S.-based Gmail accounts to plan their conspiracy. On information and belief, Defendants sent and received hundreds of scheme-related communications through these and other such accounts:

Account Owner	Role of Account Owner	Email Address
Bruno Pescheux	CEO of LCS until July 2014	brunopescheux@gmail.com
Firas Tlass	Defendants’ agent and intermediary who paid ISIS on their behalf	Firastlass01@gmail.com
Mamdouh al-Khaled	LCS Purchasing Manager	Mamdouh.lafarge@gmail.com
Hassan al-Saleh	LCS Plant Manager	Hassan.cement65@gmail.com
Ahmad Jamal	ISIS representative who supplied materials to LCS	Ahmad.jamal1966@gmail.com

203. Defendants and their agents routinely advanced their scheme to pay terrorists by sending emails to and from these U.S.-based accounts. Plaintiffs set forth a few examples of these communications below. These examples are illustrative, not exhaustive, and again reflect information without discovery. On information and belief, discovery will uncover many additional email communications using these and other U.S.-based accounts:

- a. Pescheux (Gmail) to Tlass (Gmail), July 2, 2013: Pescheux emailed Tlass to provide “clarifications” regarding Tlass’s payments to armed groups in and around Jalabiyeh. The email identified more than 10 groups Tlass was paying on Defendants’ behalf – including ANF specifically – and conveyed Pecheux’s understanding that “you are dealing with a lot of different people and I have no problem with that.” Pescheux sent this email from his Gmail account to Tlass’s Gmail account.
- b. Tlass (Gmail) to Pescheux (Gmail), July 3, 2013: Tlass responded by providing Pescheux a “road map to know how we pay” the armed groups in and around the Jalabiyeh plant, listing at least 14 such groups, including ANF. Tlass sent this email from his Gmail account to Pescheux’s Gmail account.

¹⁵² Plea Statement ¶ 18.

- c. Tlass (Gmail) to Pescheux (Gmail), March 31, 2014: Tlass emailed Pescheux, among others, describing the “security situation in and around the plant area.” In his email, Tlass described the “Skype” calls he conducted with ISIS’s “Amir Minbej or Raqa” [likely a reference to Abu Luqman] and noted that Lafarge made “\$2 million profit” per month while “pay[ing] less than 1/4 for protection,” including to ISIS. Tlass sent this email from his Gmail account to, among other addresses, Pescheux’s Gmail account.
- d. Tlass (Gmail) to Pescheux (Gmail), July 14, 2014: Tlass wrote to Pescheux updating him on Tlass’s “negotiations with ISIS” and expressing “confiden[ce] that we can reach to a logical agreement with them.” Tlass sent this email from his Gmail account to Pescheux’s Gmail account.

204. Defendants’ use of these email accounts was purposeful. As Lafarge and LCS admitted, their executives and agents used “U.S.-based email service providers,” rather than their “corporate email addresses,” in a conscious effort “to conceal their conduct from others within and outside of LAFARGE and LCS.”¹⁵³ That strategy implemented Lafarge’s directive, conveyed in part by an in-house Lafarge lawyer based in Paris, to avoid discoverable email records of terrorist payoffs. As Pescheux wrote in a September 8, 2014 email, Lafarge’s lawyer had instructed him not to email Herrault about the conspiracy “at his professional address.”¹⁵⁴ That is why Pescheux used Gmail to communicate about Lafarge’s payments to ISIS. It reflected a conscious choice, in line with guidance from Lafarge’s headquarters.

205. Defendants’ decision to carry out their criminal conspiracy via Gmail, rather than corporate email, matched standard practice among terrorists and their funders. According to security analysts quoted by the *Associated Press*, “super-encrypted corporate emails are unlikely to be used by militants, *who prefer more anonymous technologies, like Gmail.*”¹⁵⁵

¹⁵³ *Id.* ¶ 18.

¹⁵⁴ *Id.* ¶ 88.

¹⁵⁵ *Associated Press, republished in Hamilton Spectator, RIM Averts BlackBerry Ban In India* (Aug. 31, 2010) (emphasis added).

206. Defendants’ and their agents’ use of these U.S.-based email accounts also entailed substantial U.S. contacts. In both opening and using those accounts, Defendants and their agents reached into the United States in several ways.

207. **Defendants Transacted With A U.S. Counterparty.** Defendants’ agents relied on an email service owned and operated out of the United States by a U.S.-headquartered company. When they used their Gmail accounts, they agreed to Google’s Terms of Service, which in 2013 made clear that Gmail was “provided by Google, Inc. (“Google”), located at 1600 Amphitheatre Parkway, Mountain View, CA 94043, United States.” Defendants thus knew that they were carrying out their conspiracy using a U.S.-based service “provided by” a U.S.-based company. Defendants also agreed that the “laws of California, U.S.A., excluding California’s conflict of laws rules, will apply to any disputes arising out of or relating to these terms or the Services,” including Gmail. Defendants further agreed that they would not “misuse” Gmail and that they would use Google’s services “only as permitted by law.” Defendants conveyed those agreements into the United States as a condition of accessing Gmail’s U.S.-based service.

208. Defendants also obtained Gmail’s services by sending their data to Google in the United States. In using Gmail, Defendants knowingly allowed their data to be transferred into the United States for Google’s data-mining activities, which were used in the United States for (among other things) targeted search suggestions and ad sales. Defendants did so in part by agreeing that Google could scan the contents of their emails – a process directed by engineers in the United States – to “provide customized advertising to its email users.”¹⁵⁶

¹⁵⁶ Anna Bernasek, *Encryption Protects Gmail From Everyone But Google*, Newsweek (July 4, 2014).

209. Defendants knew they were providing their valuable data to an American company because it was widely reported at the time. In one example, CNN reported in April 2014 that, although Google “may not charge for its Gmail accounts,” it was “still collecting payment in the form of massive amounts of personal information about the people who use it.”¹⁵⁷ Thus, when Defendants signed up for Gmail and used it to carry out their scheme, they knew they were paying an American company for the American service they were using. But rather than sending a wire transfer delivering cash to their U.S. counterparty, they delivered their data.

210. **Defendants’ Email Communications Relied On U.S. Infrastructure.** By using Gmail to carry out and conceal their scheme, Defendants and their agents exploited a service that was created, engineered, and maintained in the United States. During the time of Defendants’ conspiracy, Google operated the majority of its data centers in the United States, which enabled Defendants’ conspiracy-related emails to reach their destinations securely and reliably. Those U.S.-based servers were important in part because they provided Google with the ability to back up Gmail customers’ data in the United States, which minimized outages and enhanced reliability. On information and belief, the bulk of Defendants’ conspiracy-related Gmail communications traveled through or were stored at least in part on U.S.-based servers.

211. **Defendants’ Use Of U.S. Email Servers Offered Them The Benefits Of U.S. Law.** Gmail’s status as a U.S.-owned and -operated service also afforded Defendants protection from foreign law enforcement, including French prosecutors. That is because U.S. law placed constraints on U.S.-based communications providers like Google when releasing customer data to foreign governments. As one British paper explained, European law enforcement officials

¹⁵⁷ Heather Kelly (CNN Money Reporter), *Why Gmail And Other E-mail Services Aren’t Really Free*, CNN Business (Apr. 1, 2014), <https://tinyurl.com/39jtbv83>.

generally could not “get[] access to the secret Gmail . . . messages of terrorists” because, “[c]urrently, US internet giants are banned from handing over emails and private messages to foreign law enforcement officials in all but a tiny number of cases.”¹⁵⁸ That restriction was in place “[b]ecause Google is a US-based company,” which meant that requests for Gmail data “f[ell] squarely under US law.”¹⁵⁹ Defendants thus knew that, had they chosen to use non-U.S.-based email, their communications would have been more susceptible to surveillance by French law enforcement – the authority otherwise most likely to discover their scheme, stop it, and bring criminal charges against the individuals involved. Indeed, Lafarge and several of the executives outlined above are currently facing criminal charges in France for having funded terrorists.

212. The experience of India’s counterterrorism agencies was typical of how terrorists leveraged Gmail’s U.S. presence to stymie foreign law enforcement. According to Indian officials, “since Google servers are based in US and their IP addresses are masked, it takes a long time to get the real IP addresses and log details of the culprits” who used Gmail for criminal purposes.¹⁶⁰ For that reason, “Indian security agencies” had a “tough time in catching criminals and terrorists who are [customers] of Google-owned Gmail.” On information and belief, similar logic applied in France, Dubai, and Syria – where Defendants and their agents used Gmail to communicate about their criminal conspiracy with added protection from local law enforcement.

¹⁵⁸ Ben Riley-Smith, *Britain On The Brink Of Gaining Access To Terrorists’ Facebook And Gmail Messages For First Time*, Telegraph Online (Mar. 22, 2018), 2018 WLNR 8844426; see Daily Telegraph, *Net Closes On Terror As US Law Lifts Lid On Messaging* (Mar. 23, 2018), 2018 WLNR 8865323 (“[c]urrently, US internet giants hand over” “secret Gmail . . . messages sent by terrorists” “to foreign law enforcement bodies only in exceptional cases”).

¹⁵⁹ Zack Whittaker, *What Google Does When A Government Requests Your Data*, ZDNet (Jan. 28, 2013), <https://www.zdnet.com/article/what-google-does-when-a-government-requests-your-data/>; see *id.* (when requests originated from “outside the US,” Google “[didn’t] really have the same level of requirement to hand over data to foreign governments or law-enforcement”);

¹⁶⁰ Economic Times, *Orkut Won’t Let Cops Hack Terrorists* (Dec. 12, 2006), 2006 WLNR 27469168.

213. These well-known features made Gmail especially attractive for terrorists and their funders. In 2013, for example, the *Washington Post* published a high-profile story with the headline, “**Former NSA and CIA director says terrorists love using Gmail.**”¹⁶¹ The article then quoted General Michael Hayden observing, “**Gmail is the preferred Internet service provider of terrorists worldwide,**” and noting, “I don’t think you’re going to see that in a Google commercial, but it’s free, it’s ubiquitous, so of course it is” a frequently used platform for terrorist communications.¹⁶² As the *Post* reported, General Hayden also described “the Internet’s origins in the United States” and stated, “We built it here, and it was quintessentially American.”¹⁶³ When Defendants used Gmail to advance their scheme, therefore, they knowingly exploited an iconic American service commonly used by terrorists around the globe.

C. Defendants Entered A Conspiracy With ISIS, Pursuant To Which ISIS Engaged In Acts That Targeted The United States

214. As alleged above (*supra* ¶¶ 79-86), Defendants entered a conspiracy with ISIS whose overall object was to maintain ISIS’s territorial control of Syria and Iraq and thereby promote ISIS’s protection rackets within those countries.

215. ISIS was good for Lafarge’s business in Syria. Most fundamentally, ISIS’s terrorist activities helped drive from Syria virtually every other Western company, leaving Lafarge with minimal competition for the Syrian market.¹⁶⁴ So long as the terrorists remained in power, Lafarge’s unusual willingness to do business with them gave it a unique opportunity to seize market share. ISIS’s protection racket also delivered Lafarge a more specific benefit: the

¹⁶¹ Andrea Peterson, *Former NSA And CIA Director Says Terrorists Love Using Gmail*, *Washington Post* (Sept. 15, 2013) (emphasis added).

¹⁶² *Id.*

¹⁶³ *Id.*

¹⁶⁴ *Supra* ¶ 50.

ability to partner with terrorists who were willing and able to threaten Lafarge’s competitors. That is why Defendants “commit[ted] to revenue sharing with ISIS” and sought to “incentivize the terrorist group to act in LCS’s economic interest.”¹⁶⁵ Their commitment worked, at least for a time. Defendants’ Syrian business was profitable in part because ISIS “agreed to impose costs on, and in some cases block the importation of, competing cement.”¹⁶⁶

216. The existence of a Lafarge-ISIS conspiracy – reflected in Defendants’ purposeful “agreements with ISIS”¹⁶⁷ – is undisputed and apparent on the face of Lafarge’s guilty plea. The plea confirmed, among other things, that Lafarge and LCS executives sought to actively partner with ISIS and “*share the ‘cake’*” of their mutual enterprise – with Lafarge executives reasoning that it was important for ISIS to have a “vested interest to have the [Jalabiyeh] plant run well.”¹⁶⁸ That sentiment reflected Lafarge’s recognition that ISIS could be good for business. As LCS’s former risk manager admitted, Lafarge expected that “Nusra Front, later ISI[S],” would use their “effective and disciplined fighters” to “bring order to the chaos of corruption that reigned in northern Syria.” The resulting relationship went beyond passive payments. As Deputy Attorney General Monaco stated, Lafarge “*partnered with ISIS*, one of the most brutal terrorist organizations the world has ever known, to enhance profits and increase market share.”¹⁶⁹

217. Terrorist violence was vital to that agreement. For Lafarge to reap the benefits of its conspiracy with ISIS, two things had to be true: (1) ISIS had to retain control of its territory; and (2) ISIS’s protection rackets had to remain effective against Lafarge’s would-be competitors.

¹⁶⁵ Plea Statement ¶ 73.

¹⁶⁶ *Id.* ¶ 15.

¹⁶⁷ *Id.* ¶ 18.

¹⁶⁸ *Id.* ¶ 73 (emphasis added).

¹⁶⁹ U.S. Dep’t of Justice, *Lafarge Pleads Guilty to Conspiring to Provide Material Support to Foreign Terrorist Organizations* (Oct. 18, 2022) (emphasis added).

Neither could work without terrorist violence and coercion. For example, as *Janes*, the iconic defense industry publication, observed, ISIS “relies on informants and operatives who threaten and pressure the local population to pay extortion money. Islamic State’s *frequent small arms and improvised explosive device (IED) attacks . . . act as a reminder* of the imminent threat and presence of the militants.”¹⁷⁰ Violence thus was crucial to the racket, because it lent credence to ISIS “intimidation” and “pressure” on local entities to “pay levies” the group demanded.¹⁷¹

218. ISIS religious doctrine confirmed that violence underpinned the conspiracy Defendants joined. For example, official ISIS propaganda notified the public, including Defendants, that ISIS would spend protection payments to “support[] jihad”; and that ISIS’s maintenance of the racket was backed by the threat of violence against others, including the potential to execute ISIS’s enemies. Similarly, ISIS offered a purported religious mandate for its taxes, with punishments (including execution) threatened against those who did not pay. When Defendants cooperated with ISIS in advancing this protection racket, they joined a conspiracy whose stated rationale revolved around the perpetration of terrorist violence.

219. In furtherance of this conspiracy, ISIS engaged in numerous overt acts both in and expressly aimed at the United States. In building their territorial control and strengthening their protection racket, ISIS committed many terrorist attacks aimed at the United States. As Deputy Attorney General Monaco stated in connection with Lafarge’s and LCS’s guilty plea, during the Defendants’ conspiracy, the rest of “the world watched in horror as ISIS murdered innocent journalists and aid workers,” inflicting “unimaginable pain and suffering” on “American families

¹⁷⁰ Shady Alkhayer, *Money Flow: Islamic State Continues To Finance Operations In Central Syria Through Extortion And Intimidation*, *Janes* (Sept. 2, 2022), 2022 WLNR 27802943 (emphasis added).

¹⁷¹ *Id.*

whose loved ones were brutally murdered by ISIS.”¹⁷² ISIS publicly celebrated those acts and made clear, both before and during Defendants’ conspiracy, that its efforts to grow its caliphate relied on an ongoing terrorist campaign aimed at the United States.¹⁷³

220. ISIS’s specific attacks on Plaintiffs also furthered the conspiracy. For example, ISIS captured and beheaded James Foley and Steven Sotloff to send a message of intimidation and control, including by publicizing the brutal murders in videos titled “A Message to America” and “A Second Message to America,” respectively.¹⁷⁴ The capture of these American journalists helped ISIS’s conspiracy with Defendants by strengthening ISIS’s territorial control and bolstering the credibility of ISIS’s threats against others, including Lafarge’s competitors.

221. Scholarly analyses confirm that connection. As terrorism scholars Clarke and Williams wrote, “*the great virtue of kidnapping is that it can be used symbolically* to spread fear and deliver a message of defiance.” They continued:

This was done with U.S. journalist James Foley who was captured in 2012; a video of his execution was released in August 2014. Although Da’esh in an e-mail communication with Foley’s family had demanded millions for his release, how serious this was remains uncertain. After Foley was executed, Da’esh, in what Cragin and Padilla contend was an attempt to *embarrass and humiliate the United States*, claimed that Obama was to blame. Yet the profit motive might also have been present: the *killing of Foley certainly increased the pressure to pay for the release of hostages* from other countries to ensure they did not share the same fate.¹⁷⁵

¹⁷² U.S. Dep’t of Justice, *Deputy Attorney General Lisa O. Monaco Delivers Remarks Announcing A Guilty Plea By Lafarge On Terrorism Charges* (Oct. 18, 2022).

¹⁷³ *Supra* ¶¶ 39-44.

¹⁷⁴ *Supra* ¶ 43; *infra* ¶¶ 235-45, 254-61.

¹⁷⁵ Clarke & Williams, *Da’esh In Iraq And Syria* at 33 (emphasis added).

As that analysis illustrates, protection rackets work only if the threat of violence is credible. And ISIS could make good on its promise block competing cement only if it convinced Lafarge's competitors that there would be consequences if they said no.

222. There was no more effective way for ISIS to accomplish those goals than to publicly kill and maim Americans. Given the United States' status as the sole global superpower, ISIS's public attacks on Americans conveyed unique credibility to its enemies. For example, as Dr. Daniel Byman explained in 2014, ISIS perpetrated "[a]cts of senseless violence and unspeakable brutality" that targeted the United States because:

Videos showing the beheadings of captured US . . . citizens in particular are *designed to send a message to American . . . people*: stay out of our business. . . . Islamic State believes that the people in [America] are reluctant to become entangled in yet another war in the Middle East and that savagely murdering an American . . . each time the US . . . government starts to get involved will make them even more so. They [believe] that the United States does not have the stomach for a tough fight and will pull out of a conflict as soon as Americans start getting killed.¹⁷⁶

223. Given the United States' unique military credibility, ISIS's attacks on U.S. servicemembers in Syria and Iraq, including Plaintiffs, likewise furthered the conspiracy. As Secretary of Defense Ashton Carter publicly observed in 2016, "ISIL has demonstrated a clear intent to target U.S. servicemembers and facilities."¹⁷⁷ Nowhere was this more true than in Syria and Iraq, where ISIS, and AQI before it, long touted the unique symbolic value of its attacks on

¹⁷⁶ Daniel Byman, *Al Qaeda, The Islamic State, And The Global Jihadist Movement: What Everyone Needs To Know* 175-77 (Oxford Univ. Press 2015).

¹⁷⁷ Secretary of Defense Ash Carter, *quoted in Federal News Service Transcripts, Secretary Of Defense Ash Carter Delivers Remarks At The NORAD And U.S. Northern Command Change-Of-Command Ceremony* (May 13, 2016), 2016 WLNR 14688349.

U.S. servicemembers, which the terrorists used to amplify their broader message to everyone in Syria and Iraq that ISIS remained a threat and that America was weak.¹⁷⁸

224. ISIS also reached into the United States to further the conspiracy. For example, ISIS transmitted threats to Plaintiffs inside the United States, including to the Foley, Sotloff, and Mueller families, as part of its strategy to intimidate the United States. Other acts involved former residents of this District. For example, on May 24, 2022, a federal jury in this District convicted Mirsad Kandic – a former Brooklyn resident – of providing material support to ISIS, including by assisting ISIS’s media department and facilitating travel for ISIS terrorists.¹⁷⁹ On February 7, 2023, another federal jury in this District convicted Ruslan Asainov, a former Brooklyn resident, of similar crimes for providing sniper training to ISIS fighters.¹⁸⁰ ISIS also sought to finance other attacks in the United States including by sending thousands of dollars to Maryland resident Mohamed Elshinawy in 2016 to encourage terror attacks.

225. ISIS also enticed hundreds of U.S. citizens to join its ranks by targeting the United States for recruitment. Roughly 300 U.S. citizens joined or attempted to join ISIS, in part because ISIS tailored its propaganda to U.S. audiences. For example, ISIS members sought to capitalize on unrest in Ferguson, Missouri and Baltimore, Maryland, asking protestors in those

¹⁷⁸ See, e.g., Daily Telegraph (UK), *Four US Troops Killed As ISIL Shows It Is Still Deadly Threat In Syria* (Jan. 17, 2019), 2019 WLNR 1580204 (reporting that ISIS’s murder of “four American servicemen,” who “were killed in an ISIL suicide bombing in northern Syria” had “put[] into question” whether “the Islamist group ha[d] been defeated” and quoting “Charles Lister, director of countering terrorism and extremism at the Washington-based Middle East Institute” that the “attack show[ed] to all concerned . . . that the reality on the ground” in Syria and Iraq was such that “the battle against ISIL [was] far from over”).

¹⁷⁹ Jury Verdict, *United States v. Kandic*, No. 17-cr-00449-NGG (E.D.N.Y. May 24, 2022), Dkt. 321.

¹⁸⁰ Jury Verdict, *United States v. Asainov*, No. 19-cr-00402-NGG (E.D.N.Y. Feb. 7, 2023), Dkt. 167.

cities to join ISIS. ISIS also sent money to U.S. citizens to fund terror attacks on U.S. soil and sought and received funding from U.S. citizens to finance operations in Syria and Iraq.

226. ISIS's contacts with the United States were foreseeable to Defendants. Defendants were aware that the U.S. government had designated ISIS as an FTO because of its shocking acts of violence against U.S. citizens. As Assistant Attorney General Olsen explained, Defendants partnered with ISIS and ANF "at a time those groups were brutalizing innocent civilians in Syria and actively plotting to harm Americans."¹⁸¹ And Defendants were aware of ISIS's desire to eject U.S. forces from the region and of their frequent acts of violence to that end.¹⁸² That knowledge came in part from Defendants' long awareness of AQI, which they knew had conducted a brutal terrorist campaign against U.S. citizens in the Middle East. Indeed, Defendants specifically understood – in part through Tlass and LCS's former risk manager – that ISIS and ANF were AQI's successors and were continuing AQI's terrorist campaign against the United States. The attacks on Plaintiffs and their families, as well as ISIS's other U.S. contacts, were a foreseeable outgrowth of the conspiracy that Defendants voluntarily joined.

VI. PLAINTIFFS AND THEIR FAMILY MEMBERS WERE KILLED OR INJURED IN TERRORIST ACTS BY ISIS OR ANF

227. ISIS and ANF killed and injured Plaintiffs and their family members in terrorist attacks committed in Syria, Iraq, and elsewhere. Each act of international terrorism described below was committed by ISIS or ANF when both groups were designated FTOs. The express purpose of those terrorist attacks was to target U.S. citizens, like Plaintiffs and their family

¹⁸¹ U.S. Dep't of Justice, *Lafarge Pleads Guilty to Conspiring to Provide Material Support to Foreign Terrorist Organizations* (Oct. 18, 2022).

¹⁸² *Supra* ¶¶ 41-43.

members, to inflict injury felt in the United States and to effect a change in U.S. federal government policy made in the United States.

A. Plaintiffs Killed Or Injured By ISIS's And ANF's Hostage-Taking Attacks Targeting The United States And U.S. Civilians In Syria

228. Defendants' material support substantially assisted four hostage-taking attacks against Americans who are (or whose families are) Plaintiffs here – three by ISIS, one by ANF. That assistance aided the key ISIS and ANF terrorist cells that perpetrated the kidnappings, including not only the initial abductions but also the terrorists' subsequent detention and murder of the victims. For two of the attacks – targeting Steven Sotloff and Kayla Mueller – the initial abductions occurred after Defendants began paying ISIS and ANF and so benefited directly from Defendants' payments. For the other two attacks – targeting James Foley and Matthew Schrier – the initial abductions took place in 2012, but the hostage-taking attack continued well past the point at which Defendants began paying the kidnappers. Post-abduction financial support was key to these ongoing attacks, which required money to (among other things) move the hostages, hide them from U.S. rescue attempts, torture them, and, for Mr. Foley, Mr. Sotloff, and Ms. Mueller, murder them in captivity. Defendants' financial aid was critical in helping ISIS keep the Plaintiff victims hostage in multiple locations, torture them, and, for Messrs. Foley and Sotloff, behead them outdoors and use their deaths for propaganda purposes.

229. Defendants' knowing sale of cement to ISIS also helped the terrorists build and fortify the tunnels in northern Syria and Iraq that ISIS used to keep and move hostages,¹⁸³ including, on information and belief, the Plaintiffs below.

¹⁸³ *Supra* ¶¶ 76-78.

230. The U.S. government has convicted ISIS terrorists for targeting the United States through their reprehensible attacks on Plaintiffs James Foley, Steven Sotloff, and Kayla Mueller. On September 2, 2021, former British citizen Alexanda Amon Kotey pleaded guilty in the Eastern District of Virginia to an eight-count indictment charging him with conspiracy to help ISIS murder U.S. citizens, including the three Plaintiffs identified above.¹⁸⁴

231. On April 14, 2022, a federal jury in the Eastern District of Virginia convicted Kotey's co-conspirator, former British citizen El Shafee Elsheikh, for his participation in the same ISIS scheme to kidnap and execute Americans, including Plaintiffs.¹⁸⁵ Both Kotey and Elsheikh were member of the "Beatles," the notorious ISIS hostage cell responsible for holding hostage and murdering Mr. Foley, Mr. Sotloff, and Ms. Mueller.

232. Defendants' material support was linked directly to each of these hostage-taking attacks, including through the direct involvement of ISIS's Leadership Cell and Raqqa Cell in the three kidnapping operations. That involvement includes (but is not limited to) Baghdadi's personal planning, authorization, and execution of the attacks, and the key role played by Abu Luqman in overseeing and ordering the hostage-taking operations below. Indeed, Luqman had a direct operational relationship with the "Beatles" – he was effectively their commander – ensuring his personal role in the Beatles' reprehensible attacks.

233. For Ms. Mueller, another terrorist – Abu Sayyaf, the ISIS's de facto "oil minister" – personally participated in her attack, including by holding her hostage at his home for a period. Abu Sayyaf provided another direct link between Defendants' aid and Ms. Mueller's attack. On

¹⁸⁴ See Plea Agreement, *United States v. Kotey*, No. 20-cr-239 (E.D. Va. Sept. 2, 2021), Dkt. 89; Statement of Facts, *United States v. Kotey*, No. 20-cr-239 (E.D. Va. Sept. 2, 2021), Dkt. 90.

¹⁸⁵ Redacted Jury Verdict, *United States v. Elsheikh*, No. 20-cr-239 (E.D. Va. Apr. 14, 2022), Dkt. 287.

information and belief, as the so-called “oil minister,” Abu Sayyaf and his terrorist subordinates benefited from Defendants’ purchase of petroleum products from ISIS. That aid directly contributed to Abu Sayyaf’s participation in Ms. Mueller’s attack.

234. Defendants’ payments also supported Julani and ANF’s Leadership Cell and helped fund their direct involvement in the hostage-taking and torture of Matthew Schrier, which was similar in nature to Baghdadi’s involvement with respect to ISIS hostages. The payments also funded Luqman’s and ANF’s Raqqa Cell’s direct involvement in this attack.¹⁸⁶

1. ISIS’s Kidnapping, Torture, And Murder Of James Foley Near Raqqa, Syria (The Foley Family)

235. James Foley worked in Syria as a journalist. On November 22, 2012, AQI kidnapped Mr. Foley near Raqqa, Syria. AQI and its successor ISIS held Mr. Foley hostage for nearly two years. After Mr. Foley was taken near Raqqa, ISIS regularly moved him between Raqqa-area safehouses, where he was last reported to be before his death. After forcing Mr. Foley to participate in a horrific propaganda video designed to strengthen ISIS’s protection rackets in Syria, ISIS terrorists beheaded Mr. Foley on or about August 19, 2014.

236. Mr. Foley’s kidnapping, confinement, torture, and beheading would have violated the laws of war if these terrorists were subject to them because, among other reasons, the terrorist(s) who committed the attack neither wore uniforms nor otherwise identified themselves as enemy combatants, the terrorists kidnapped a civilian who was not engaged in hostilities, and the terrorists murdered an unarmed civilian.

237. Mr. Foley was a U.S. national at the time of his kidnapping and murder.

¹⁸⁶ Luqman defected from ANF to ISIS near in time to when Mr. Schrier escaped from ANF captivity, so Defendants’ payments to Luqman aided ANF’s and ISIS’s attacks simultaneously.

238. Plaintiff Diane Foley is the mother of Mr. Foley and a U.S. national. She brings claims in both her personal capacity and her representative capacity on behalf of Mr. Foley's estate.

239. Plaintiff John W. Foley is the father of Mr. Foley and a U.S. national.

240. Plaintiff John E. Foley is the brother of Mr. Foley and a U.S. national.

241. Plaintiff Mark Foley is the brother of Mr. Foley and a U.S. national.

242. Plaintiff Kathryn Simpson is the sister of Mr. Foley and a U.S. national.

243. Plaintiff Michael Foley is the brother of Mr. Foley and a U.S. national.

244. As a result of Mr. Foley's kidnapping, captivity, and murder, each member of the Foley Family has experienced severe mental anguish, emotional pain and suffering, and the loss of Mr. Foley's society, companionship, and counsel.

245. As a result of his kidnapping, captivity, and murder, Mr. Foley was injured in his person and/or property. The Plaintiff members of the Foley Family are the survivors and/or heirs of Mr. Foley and are entitled to recover for the damages he sustained.

2. ISIS's Kidnapping, Torture, Rape, And Murder Of Kayla Mueller Near Aleppo, Syria (The Mueller Family)

246. Kayla Mueller worked in Syria as a humanitarian aid worker. On August 4, 2013, AQI kidnapped Ms. Mueller near Aleppo, Syria. AQI and its successor ISIS held Ms. Mueller hostage for nearly two years, repeatedly torturing and raping her. After Ms. Mueller was taken near Aleppo, ISIS regularly moved her between Raqqa-area safehouses, where she was last reported to be before her death. ISIS terrorists murdered Ms. Mueller, while she was in captivity, in or about 2015. During her captivity, Baghdadi enslaved Ms. Mueller, raped her, and justified his conduct based on Ms. Mueller's alleged status as part of ISIS's "spoils."

247. Ms. Mueller's kidnapping, subsequent confinement, torture, and death would have violated the laws of war if these terrorists were subject to them because, among other reasons, the terrorist(s) who committed the attack neither wore uniforms nor otherwise identified themselves as enemy combatants, and the terrorists kidnapped and murdered an unarmed civilian who was not engaged in hostilities.

248. Ms. Mueller was a U.S. national at the time of her kidnapping and murder.

249. Plaintiff Richard Mueller II is the father of Ms. Mueller and a U.S. national. He brings claims in both his personal capacity and his representative capacity on behalf of Ms. Mueller's estate.

250. Plaintiff Marsha Mueller is the mother of Ms. Mueller and a U.S. national.

251. Plaintiff Eric Mueller is the brother of Ms. Mueller and a U.S. national.

252. As a result of Ms. Mueller's kidnapping, captivity, and murder, each member of the Mueller Family has experienced severe mental anguish, emotional pain and suffering, and the loss of Ms. Mueller's society, companionship, and counsel.

253. As a result of her kidnapping, captivity, and murder, Ms. Mueller was injured in her person and/or property. The Plaintiff members of the Mueller Family are the survivors and/or heirs of Ms. Mueller and are entitled to recover for the damages she sustained.

3. ISIS's Kidnapping, Torture, And Murder Of Steven Sotloff Near Aleppo, Syria (The Sotloff Family)

254. Steven Sotloff worked in Syria as a journalist. On August 4, 2013, AQI kidnapped Mr. Sotloff near Aleppo, Syria. AQI and its successor ISIS held Mr. Sotloff hostage for nearly two years. After Mr. Sotloff was taken near Aleppo, ISIS regularly moved him between safehouses in Raqqa, where he was last reported to be before his death. After forcing

Mr. Sotloff to participate in a horrific propaganda video designed to strengthen ISIS's protection rackets in Syria, ISIS terrorists beheaded Mr. Sotloff on or about September 2, 2014.

255. Mr. Sotloff's kidnapping, subsequent confinement, torture, and beheading would have violated the laws of war if these terrorists were subject to them because, among other reasons, the terrorist(s) who committed the attack neither wore uniforms nor otherwise identified themselves as enemy combatants, the terrorists kidnapped a civilian who was not engaged in hostilities, and the terrorists murdered an unarmed civilian.

256. Mr. Sotloff was a U.S. national at the time of his kidnapping and murder.

257. Plaintiff Arthur Sotloff is the father of Mr. Sotloff and a U.S. national. He brings claims in both his personal capacity and his representative capacity on behalf of Mr. Sotloff's estate.

258. Plaintiff Shirley Sotloff is the mother of Mr. Sotloff and a U.S. national.

259. Plaintiff Lauren Sotloff is the sister of Mr. Sotloff and a U.S. national.

260. As a result of Mr. Sotloff's kidnapping, captivity, and murder, each member of the Sotloff Family has experienced severe mental anguish, emotional pain and suffering, and the loss of Mr. Sotloff's society, companionship, and counsel.

261. As a result of his kidnapping, captivity, and murder, Mr. Sotloff was injured in his person and/or property. The Plaintiff members of the Sotloff Family are the survivors and/or heirs of Mr. Sotloff and are entitled to recover for the damages Mr. Sotloff sustained.

4. ANF's Kidnapping And Torture Of Matthew Schrier In Aleppo, Syria (Matthew Schrier)

262. Plaintiff Matthew Schrier worked in Syria as a photojournalist. On December 31, 2012, ANF kidnapped Mr. Schrier in Aleppo, Syria. ANF held Mr. Schrier hostage for 211 days, during which ANF tortured him, until he escaped to his freedom on July 29, 2013.

263. Mr. Schrier's kidnapping, subsequent confinement, and torture would have violated the laws of war if these terrorists were subject to them because, among other reasons, the terrorist(s) who committed the attack neither wore uniforms nor otherwise identified themselves as enemy combatants, and the terrorists kidnapped and tortured an unarmed civilian who was not engaged in hostilities.

264. As part of its attack against Mr. Schrier, ANF terrorists used Mr. Schrier's debit card(s) to withdraw nearly \$20,000 from Mr. Schrier's bank accounts inside the United States to buy equipment for ANF to support the group's terrorist attacks, which injured Mr. Schrier by, among other things, stealing his property, harming his mental health and quality of life, and imposing substantial economic harm upon him.

265. Mr. Schrier was a U.S. national throughout the attack and remains one today.

266. As a result of his kidnapping and torture, Mr. Schrier has experienced severe mental anguish, emotional pain and suffering, and was injured in his person and/or property.

B. Plaintiffs Killed Or Injured By ISIS's Attacks Targeting The United States And American Servicemembers in ISIS's "Caliphate" in Syria And Iraq

267. Defendants' material support substantially assisted five sophisticated ISIS attacks against U.S. servicemembers in ISIS's "caliphate" in Syria and Iraq. That assistance aided the key ISIS terrorists and cells that conducted these attacks. Each of the five attacks occurred after Defendants began paying ISIS and so benefited directly from Defendants' payments.

268. Defendants' material support was linked directly to each of these five attacks targeting the United States and U.S. servicemembers in Syria and Iraq, including, but not limited to, through the direct involvement of ISIS's Leadership Cell, Raqqa Cell, and Intelligence Cell. That involvement includes (but is not limited to) Baghdadi's personal planning and authorization of these attacks, and the key role played by Luqman in facilitating them.

1. ISIS's October 22, 2015 Complex Attack In Kirkuk, Iraq (The Joshua Wheeler Family)

269. On October 22, 2015, ISIS committed, planned, and authorized a complex attack in Kirkuk, Iraq (the "October 22, 2015 Attack"). The October 22, 2015 Attack would have violated the laws of war if these terrorists were subject to them because, among other reasons, the terrorist(s) who committed the attack neither wore uniforms nor otherwise identified themselves as enemy combatants.

270. Master Sergeant Joshua Wheeler served in Iraq as a member of the U.S. Army. MSG Wheeler was injured in the October 22, 2015 Attack. MSG Wheeler died on October 22, 2015 as a result of injuries sustained during the October 22, 2015 Attack.

271. MSG Wheeler was a U.S. national at the time of the attack and his death.

272. Plaintiff Ashley Wheeler is the widow of MSG Wheeler and a U.S. national.

273. Plaintiff D.W., by and through his next friend Ashley Wheeler, is the minor son of MSG Wheeler. He is a U.S. national.

274. Plaintiff Heather Harbour-Quackenbush is the sister of MSG Wheeler and a U.S. national.

275. Plaintiff Rachel Quackenbush is the sister of MSG Wheeler and a U.S. national.

276. Plaintiff Scotty Quackenbush is the sister of MSG Wheeler and a U.S. national.

277. Plaintiff Tatira Wade is the sister of MSG Wheeler and a U.S. national.

278. Plaintiff Zachariah Wheeler is the brother of MSG Wheeler and a U.S. national.

279. As a result of the October 22, 2015 Attack and MSG Wheeler's injuries and death, each member of the Wheeler Family has experienced severe mental anguish, emotional pain and suffering, and the loss of MSG Wheeler's society, companionship, and counsel.

280. As a result of the October 22, 2015 Attack, MSG Wheeler was injured in his person and/or property. The Plaintiff members of the Wheeler Family are the survivors and/or heirs of MSG Wheeler and are entitled to recover for the damages MSG Wheeler sustained.

2. ISIS's March 19, 2016 Rocket Attack In Erbil, Iraq (The Louis Cardin Family)

281. On March 19, 2016, ISIS committed, planned, and authorized a rocket attack in Erbil, Iraq (the "March 19, 2016 Attack"). The March 19, 2016 Attack would have violated the laws of war if these terrorists were subject to them because, among other reasons, the terrorist(s) who committed the attack neither wore uniforms nor otherwise identified themselves as enemy combatants, and the rocket that was used indiscriminately placed civilians at risk.

282. Staff Sergeant Louis Cardin served in Iraq as a member of the U.S. military serving in the U.S. Marine Corps. SSG Cardin died as a result of the March 19, 2016 Attack.

283. SSG Cardin was a U.S. national at the time of the attack and his death.

284. Plaintiff Frederick Cardin is the father of SSG Cardin and a U.S. national.

285. Plaintiff Hayley Simpkin is the sister of SSG Cardin and a U.S. national.

286. Plaintiff Nellie Cardin is the sister of SSG Cardin and a U.S. national.

287. Plaintiff Pollyanna Dhanani is the sister of SSG Cardin and a U.S. national.

288. Plaintiff Vincent Cardin is the brother of SSG Cardin and a U.S. national.

289. As a result of the March 19, 2016 Attack and SSG Cardin's injuries and death, each member of the Cardin Family has experienced severe mental anguish, emotional pain and suffering, and the loss of SSG Cardin's society, companionship, and counsel.

290. As a result of the March 19, 2016 Attack, SSG Cardin was injured in his person and/or property. The Plaintiff members of the Cardin Family are the survivors and/or heirs of SSG Cardin and are entitled to recover for the damages SSG Cardin sustained.

3. ISIS's June 9, 2016 Konkurs Missile Attack In Manbij, Syria (The Ali Madina Family, Ryan Galdes, And Nathan Stallter)

291. On June 9, 2016, ISIS committed, planned, and authorized a Konkurs missile attack in Manbij, Syria (the "June 9, 2016 Attack"). The June 9, 2016 Attack would have violated the laws of war if these terrorists were subject to them because, among other reasons, the terrorist(s) who committed the attack neither wore uniforms nor otherwise identified themselves as enemy combatants.

292. **Staff Sergeant Ali Madina** served in Syria as a member of the U.S. Army. SSG Madina was injured in the June 9, 2016 Attack. The attack severely wounded SSG Madina. As a result of injuries sustained during the June 9, 2016 Attack, SSG Madina has experienced severe physical and emotional pain and suffering.

293. Plaintiff SSG Madina was a U.S. national at the time of the attack and remains one to this day.

294. Plaintiff Tatsiana Neudakh is the wife of SSG Madina and a U.S. national.

295. Plaintiff A.M., by and through her next friend Ali Madina, is the minor daughter of SSG Madina. She is a U.S. national.

296. Plaintiff L.M., by and through her next friend Ali Madina, is the minor daughter of SSG Madina. She is a U.S. national.

297. As a result of the June 9, 2016 Attack and SSG Madina's injuries, each member of the Madina Family has experienced severe mental anguish and emotional pain and suffering.

298. **Sergeant First Class Ryan Galdes** served in Syria as a member of the U.S. Army. SFC Galdes was injured in the June 9, 2016 Attack. The attack severely wounded SFC Galdes. As a result of injuries sustained during the June 9, 2016 Attack, SFC Galdes has experienced severe physical and emotional pain and suffering.

299. Plaintiff SFC Galdes was a U.S. national at the time of the attack and remains one to this day.

300. Plaintiff C.G., by and through her next friend Ryan Galdes, is the minor daughter of SFC Galdes. She is a U.S. national.

301. **Senior Chief Petty Officer Nathan Stallter** served in Syria as a member of the U.S. Navy. SCPO Stallter was injured in the June 9, 2016 Attack. The attack severely wounded SCPO Stallter. As a result of injuries sustained during the June 9, 2016 Attack, SCPO Stallter has experienced severe physical and emotional pain and suffering.

302. Plaintiff SCPO Stallter was a U.S. national at the time of the attack and remains one to this day.

4. ISIS's April 29, 2017 IED Attack In Nineveh, Iraq (The Weston Lee Family)

303. On April 29, 2017, ISIS detonated an IED in Nineveh, Iraq (the "April 29, 2017 Attack"). The April 29, 2017 Attack would have violated the laws of war if these terrorists were subject to them because, among other reasons, the terrorist(s) who committed the attack neither wore uniforms nor otherwise identified themselves as enemy combatants, and the IED that was used indiscriminately placed civilians at risk.

304. First Lieutenant Weston Lee served in Iraq as a member of the U.S. Army. 1LT Lee died as a result of the April 29, 2017 Attack.

305. 1LT Lee was a U.S. national at the time of the attack and his death.

306. Plaintiff Aldene Lee is the mother of 1LT Lee and a U.S. national. She brings claims in both her personal capacity and her representative capacity on behalf of 1LT Lee's estate.

307. As a result of the April 29, 2017 Attack and 1LT Lee's injuries and death, each member of the Lee Family has experienced severe mental anguish, emotional pain and suffering, and the loss of 1LT Lee's society, companionship, and counsel.

308. As a result of the April 29, 2017 Attack, 1LT Lee was injured in his person and/or property. The Plaintiff members of the Lee Family are the survivors and/or heirs of 1LT Lee and are entitled to recover for the damages 1LT Lee sustained.

5. ISIS's November 21, 2017 Suicide Attack In Rawa, Iraq And ISIS's December 9, 2017 Suicide Attack In Kobani, Syria (The Zakery Spicer Family)

309. On November 21, 2017, ISIS committed, planned, and authorized a suicide attack in Rawa, Iraq (the "November 21, 2017 Attack"). The November 21, 2017 Attack would have violated the laws of war if these terrorists were subject to them because, among other reasons, the terrorist(s) who committed the attack neither wore uniforms nor otherwise identified themselves as enemy combatants, and the suicide attack indiscriminately placed civilians at risk.

310. Master Sergeant Zakery Spicer served in Iraq as a member of the U.S. Army. The November 21, 2017 Attack severely wounded MSG Spicer. As a result of the November 21, 2017 Attack and his injuries, MSG Spicer has experienced severe physical and emotional pain and suffering.

311. On December 9, 2017, ISIS committed, planned, and authorized a suicide attack in Kobani, Syria (the “December 9, 2017 Attack”). The December 9, 2017 Attack would have violated the laws of war if these terrorists were subject to them because, among other reasons, the terrorist(s) who committed the attack neither wore uniforms nor otherwise identified themselves as enemy combatants, and the suicide attack indiscriminately placed civilians at risk.

312. The December 9, 2017 Attack also severely wounded MSG Spicer. As a result of the December 9, 2017 Attack and his injuries, MSG Spicer has experienced severe physical and emotional pain and suffering.

313. Plaintiff MSG Spicer was a U.S. national at the time of the November 21, 2017 and December 9, 2017 Attacks, and remains one to this day.

314. Plaintiff Megan Spicer is the wife of MSG Spicer and a U.S. national.

315. Plaintiff J.S., by and through her next friend Zakery Spicer, is the minor daughter of MSG Spicer. She is a U.S. national.

316. Plaintiff W.A.S., by and through his next friend Zakery Spicer, is the minor son of MSG Spicer. He is a U.S. national.

317. Plaintiff W.C.S., by and through his next friend Zakery Spicer, is the minor son of MSG Spicer. He is a U.S. national.

318. Plaintiff Beth Rosen is the mother of MSG Spicer and a U.S. national.

319. Plaintiff Jerrod Spicer is the brother of MSG Spicer and a U.S. national.

320. Plaintiff Lauranna Eifert is the sister of MSG Spicer and a U.S. national.

321. Plaintiff Nathan Spicer is the brother of MSG Spicer and a U.S. national.

322. Plaintiff Tanner Spicer is the brother of MSG Spicer and a U.S. national.

323. As a result of the November 21, 2017 and the December 9, 2017 Attacks and MSG Spicer's injuries, each member of the Spicer Family has experienced severe mental anguish and emotional pain and suffering.

C. Plaintiffs Killed Or Injured By ISIS's External Attacks In Turkey And Niger

324. Defendants' aid substantially assisted two sophisticated "external" ISIS attacks against the United States (outside of ISIS's "caliphate" in Syria and Iraq). That assistance aided the key ISIS terrorists and cells that conducted these attacks. Both attacks occurred after Defendants began paying ISIS and so benefited directly from Defendants' payments.

325. Defendants' material support was linked directly to each of these two attacks targeting the United States and its citizens in Turkey and Niger, including through the direct involvement in each attack of ISIS's Leadership Cell, Raqqa Cell, and Intelligence Cell.

1. ISIS's December 31, 2016 Complex Attack In Istanbul, Turkey (William Raak)

326. On December 31, 2016, and continuing into January 1, 2017, ISIS committed a complex, mass shooting attack in Istanbul, Turkey, which targeted civilians celebrating the New Year at a nightclub known to be frequented by Americans (the "December 31, 2016 Attack").

327. Baghdadi and ISIS's Leadership Cell authorized, and helped plan, ISIS's December 31, 2016 Attack. Specifically, after becoming an ISIS member and pledging allegiance to Baghdadi and approximately one year before the December 31, 2016 Attack, the ISIS sleeper operative who conducted the Attack, Abdulkadir Masharipov, was ordered by an ISIS emir in Raqqa, Syria to travel to Turkey, establish himself, and await further orders. Masharipov testified at his trial that an ISIS emir instructed him via messaging app on December 25, 2016 to launch an attack in Istanbul on New Year's Eve. Masharipov further claimed that, while in Istanbul, an ISIS member gave him an AK-47 assault rifle, six loaded magazines, and

three stun grenades. This followed Baghdadi's public call for war against Turkey, in which he directed ISIS members as follows: "Turkey entered the zone of your operations, so attack it, destroy its security, and sow horror within it."

328. The December 31, 2016 Attack would have violated the laws of war if these terrorists were subject to them because, among other reasons, the terrorist(s) who committed the attack indiscriminately targeted civilians and neither wore uniforms nor otherwise identified themselves as enemy combatants.

329. Plaintiff William Raak was present at the nightclub during the December 31, 2016 Attack, which severely injured Mr. Raak.

330. Mr. Raak was a U.S. national at the time of the attack and remains one today.

331. As a result of the December 31, 2016 Attack, Mr. Raak has experienced severe physical and mental anguish and pain and suffering.

2. ISIS's October 4, 2017 Complex Attack In Tongo Tongo, Niger (The Families Of Bryan Black, Jeremiah Johnson, And LaDavid Johnson)

332. On October 4, 2017, ISIS committed, planned, and authorized a complex attack in Tongo Tongo, Niger that targeted American servicemembers in Africa (the "October 4, 2017 Attack"). The October 4, 2017 Attack would have violated the laws of war if these terrorists were subject to them because, among other reasons, the terrorist(s) who committed the attack neither wore uniforms nor otherwise identified themselves as enemy combatants.

333. The October 4, 2017 Attack was notable because it was ISIS's first (and only) effective attack targeting the United States in Niger during the period from 2014-2017. The October 4, 2017 Attack was also one of fewer than 10 effective ISIS attacks targeting the United States anywhere in Africa from 2014 through 2017.

334. ISIS committed, planned, and authorized the October 4, 2017 Attack, acting through its “Core” branch in Syria and Iraq and its “external” ISIS branch in Niger (ISIS-GS). Adnan Abu Walid al-Sahrawi led ISIS-GS. Al-Sahrawi, on behalf of himself and the ISIS terrorists he led, pledged *bayat* to ISIS and Baghdadi in May 2015, and their pledge was “accepted” in October 2016 when ISIS posted the video of the pledge to its propaganda channel on Telegram.

335. Baghdadi and the Leadership Cell planned, authorized, and contributed to the October 4, 2017 attack by (among other things) accepting Sahrawi’s pledge of allegiance – which gave ISIS-GS vital credibility – and transferring substantial money, fighters, and weapons to ISIS-GS for use in attacks against Americans, including Plaintiffs. Indeed, ISIS core leadership published propaganda celebrating the attack and linking its commission to ISIS’s caliphate in Syria, and Baghdadi in particular. Without the role of Baghdadi and the Leadership Cell, ISIS-GS would have lacked the funds, trainers, and logistical support needed to execute external attacks, including the October 4, 2017 Attack. Luqman and the Raqqa Cell likewise played a key role in facilitating this attack.

336. **Staff Sergeant Bryan Black** served in Niger as a member of the U.S. military serving in the U.S. Army. SSG Black was injured in the October 4, 2017 Attack. SSG Black died on October 4, 2017 as a result of injuries sustained during that attack.

337. SSG Black was a U.S. national at the time of the attack and his death.

338. Plaintiff Michelle Black is the widow of SSG Black and a U.S. national.

339. Plaintiff Henry Black is the father of SSG Black and a U.S. national.

340. Plaintiff Karen Black is the mother of SSG Black and a U.S. national.

341. As a result of the October 4, 2017 Attack and SSG Black's injuries and death, each member of the Black Family has experienced severe mental anguish, emotional pain and suffering, and the loss of SSG Black's society, companionship, and counsel.

342. As a result of the October 4, 2017 Attack, SSG Black was injured in his person and/or property. The Plaintiff members of the Black Family are the survivors and/or heirs of SSG Black and are entitled to recover for the damages SSG Black sustained.

343. **Sergeant First Class Jeremiah Johnson** served in Niger as a member of the U.S. military serving in the U.S. Army. SFC Johnson was injured in the October 4, 2017 Attack. SFC Johnson died on October 4, 2017 as a result of injuries sustained during that attack.

344. SFC Johnson was a U.S. national at the time of the attack and his death.

345. Plaintiff Crystal Johnson is the widow of SFC Johnson and a U.S. national.

346. Plaintiff Addie Johnson is the daughter of SFC Johnson and a U.S. national.

347. Plaintiff Elisa Johnson is the daughter of SFC Johnson and a U.S. national.

348. Plaintiff John Johnson is the father of SFC Johnson and a U.S. national.

349. Plaintiff Jennifer Johnson is the sister of SFC Johnson and a U.S. national.

350. Plaintiff Jo-Anne Johnson is the stepmother of SFC Johnson and a U.S. national.

Ms. Johnson lived in the same household as SFC Johnson for a substantial period of time and considered SFC Johnson the functional equivalent of a biological son.

351. As a result of the October 4, 2017 Attack and SFC Johnson's injuries and death, each member of the Johnson Family has experienced severe mental anguish, emotional pain and suffering, and the loss of SFC Johnson's society, companionship, and counsel.

352. As a result of the October 4, 2017 Attack, SFC Johnson was injured in his person and/or property. The Plaintiff members of the Johnson Family are the survivors and/or heirs of SFC Johnson and are entitled to recover for the damages SFC Johnson sustained.

353. **Sergeant LaDavid Johnson** served in Niger as a member of the U.S. military serving in the U.S. Army. SGT Johnson was injured in the October 4, 2017 Attack. SGT Johnson died on October 4, 2017 as a result of injuries sustained during that attack.

354. SGT Johnson was a U.S. national at the time of the attack and his death.

355. Plaintiff Richshama Johnson is the sister of SGT Johnson and a U.S. national.

356. As a result of the October 4, 2017 Attack and SGT Johnson's injuries and death, each member of the Johnson Family has experienced severe mental anguish, emotional pain and suffering, and the loss of SGT Johnson's society, companionship, and counsel.

357. As a result of the October 4, 2017 Attack, SGT Johnson was injured in his person and/or property. The Plaintiff members of the Johnson Family are the survivors and/or heirs of SGT Johnson and are entitled to recover for the damages SGT Johnson sustained.

CLAIMS FOR RELIEF

COUNT ONE: VIOLATION OF THE ANTI-TERRORISM ACT, 18 U.S.C. § 2333(d)(2) [Secondary Liability: Aiding and Abetting]

358. Plaintiffs incorporate their factual allegations above.

359. Defendant aided and abetted, by knowingly providing substantial assistance to, ISIS and ANF in those groups' commission of the terrorist attacks that killed and injured Plaintiffs. Defendants' aid to those groups was pervasive, systemic, and culpable. In providing that assistance, Defendants were generally aware of their role in the unlawful activities that they were assisting, from which the attacks that killed and injured Plaintiffs were foreseeable.

360. Continuously since 2004, the United States has designated ISIS and ANF as FTOs, using various names, under 11 U.S.C. § 1189.

361. Lafarge and LCS pleaded guilty in the United States District Court for the Eastern District of New York to conspiring to provide material support to ISIS and ANF, in violation of 18 U.S.C. § 2339B(a)(1).

362. The terrorist attacks that killed or injured Plaintiffs or their family members were each acts of international terrorism committed by ISIS and/or ANF. They were violent acts and acts dangerous to human life that violated the criminal laws of the United States and many States, or would have violated those laws had they been committed within the territorial jurisdiction of the United States or of the States, including 18 U.S.C. §§ 844(f)(2) or (3), 956(a)(1), 1114, 1203, 1361, 2332, 2332a, 2332b, 2339C(a)(1)(B), and 2339D.

363. The terrorist attacks committed by ISIS and/or ANF were intended to intimidate and coerce the civilian populations of Syria, Iraq, the United States, Turkey, and Niger; to influence through intimidation or coercion the policy of the governments of Syria, Iraq, the United States, Turkey, and Niger; and to affect the conduct of the governments of Syria, Iraq, the United States, Turkey, and Niger by means of mass destruction, assassination, and kidnapping.

364. The terrorist attacks committed by ISIS and/or ANF occurred primarily outside the territorial jurisdiction of the United States and transcended national boundaries in terms of their means, locations, and intended audiences.

365. Plaintiffs are U.S. nationals who were injured in their persons, properties, and/or businesses by reason of the terrorist attacks committed by ISIS and/or ANF. Plaintiffs suffered economic, physical, and emotional injuries proximately caused by the attacks; are survivors and/or heirs of U.S. nationals who suffered such injuries; or both.

366. As a result of Defendants' liability under 18 U.S.C. § 2333(d)(2), Plaintiffs are entitled to recover economic and non-economic damages, including solatium damages.

COUNT TWO: VIOLATION OF THE ANTI-TERRORISM ACT, 18 U.S.C. § 2333(d)(2)
[Conspiracy Liability; Protection-Racket Predicate]

367. Plaintiffs incorporate their factual allegations above.

368. Defendants entered a conspiracy with ISIS whose overall object was to maintain ISIS's territorial control of Syria and Iraq and thereby promote ISIS's protection rackets within that territory, in violation of (among other statutes) 18 U.S.C. §§ 2339A, 2339B, and 2339C.

369. ISIS's acts of international terrorism targeting U.S. citizens, including the attacks that killed and injured Plaintiffs, furthered the overall object of Defendants' conspiracy and were a foreseeable consequence of that conspiracy.

370. Continuously since 2004, the United States has designated ISIS and ANF as FTOs, under various names, under 11 U.S.C. § 1189.

371. Lafarge and LCS pleaded guilty in the United States District Court for the Eastern District of New York to conspiring to provide material support to ISIS and ANF, in violation of 18 U.S.C. § 2339B(a)(1).

372. The terrorist attacks that killed or injured Plaintiffs or their family members were acts of international terrorism committed by ISIS and/or ANF. They were violent acts and acts dangerous to human life that violated the criminal laws of the United States and many States, or would have violated those laws had they been committed within the territorial jurisdiction of the United States or of the States, including 18 U.S.C. §§ 844(f)(2) or (3), 956(a)(1), 1114, 1203, 1361, 2332, 2332a, 2332b, 2339C(a)(1)(B), and 2339D.

373. The terrorist attacks committed by ISIS and/or ANF were intended to intimidate and coerce the civilian populations of Syria, Iraq, the United States, Turkey, and Niger; to

influence through intimidation or coercion the policy of the governments of Syria, Iraq, the United States, Turkey, and Niger; and to affect the conduct of the governments of Syria, Iraq, the United States, Turkey, and Niger by means of mass destruction, assassination, and kidnapping.

374. The terrorist attacks committed by ISIS and/or ANF occurred primarily outside the territorial jurisdiction of the United States and transcended national boundaries in terms of their means, locations, and intended audiences.

375. Plaintiffs are U.S. nationals who were injured in their persons, properties, and/or businesses by reason of the terrorist attacks committed by ISIS and/or ANF. Plaintiffs suffered economic, physical, and emotional injuries proximately caused by the attacks; are survivors and/or heirs of U.S. nationals who suffered such injuries; or both.

376. As a result of Defendants' liability under 18 U.S.C. § 2333(d)(2), Plaintiffs are entitled to recover economic and non-economic damages, including solatium damages.

COUNT THREE: VIOLATION OF THE ANTI-TERRORISM ACT,
18 U.S.C. § 2333(d)(2)
[Conspiracy Liability; Material-Support Predicate]

377. Plaintiffs incorporate the allegations above.

378. Defendants also entered a related conspiracy with ISIS and ANF with the overall goal of providing material support for those organization in violation of 18 U.S.C. § 2339B. Defendants, ISIS, and ANF also structured their transactions to disguise the nature of their support, in violation of 18 U.S.C. § 2339A. These FTOs foreseeably attacked civilians, including U.S. civilians, throughout the conspiracy, with Defendants' knowledge.

379. Continuously since 2004, the United States has designated ISIS and ANF as FTOs, under various names, under 11 U.S.C. § 1189.

380. Lafarge and LCS pleaded guilty in the United States District Court for the Eastern District of New York to conspiring to provide material support to ISIS and ANF, in violation of 18 U.S.C. § 2339B(a)(1).

381. The terrorist attacks that killed or injured Plaintiffs or their family members were acts of international terrorism committed by ISIS and/or ANF. They were violent acts and acts dangerous to human life that violated the criminal laws of the United States and many States, or would have violated those laws had they been committed within the territorial jurisdiction of the United States or of the States, including 18 U.S.C. §§ 844(f)(2) or (3), 956(a)(1), 1114, 1203, 1361, 2332, 2332a, 2332b, 2339C(a)(1)(B), and 2339D.

382. The terrorist attacks committed by ISIS and/or ANF were intended to intimidate and coerce the civilian populations of Syria, Iraq, the United States, Turkey, and Niger; to influence through intimidation or coercion the policy of the governments of Syria, Iraq, the United States, Turkey, and Niger; and to affect the conduct of the governments of Syria, Iraq, the United States, Turkey, and Niger by means of mass destruction, assassination, and kidnapping.

383. The terrorist attacks committed by ISIS and/or ANF occurred primarily outside the territorial jurisdiction of the United States and transcended national boundaries in terms of their means, locations, and intended audiences.

384. Plaintiffs are U.S. nationals who were injured in their persons, properties, and/or businesses by reason of the terrorist attacks committed by ISIS and/or ANF. Plaintiffs suffered economic, physical, and emotional injuries proximately caused by the attacks; are survivors and/or heirs of U.S. nationals who suffered such injuries; or both.

385. As a result of Defendants' liability under 18 U.S.C. § 2333(d)(2), Plaintiffs are entitled to recover economic and non-economic damages, including solatium damages.

JURY DEMAND

386. In accordance with Federal Rule of Civil Procedure 38(b), Plaintiffs demand a trial by jury on all issues so triable.

PRAYER FOR RELIEF

387. Plaintiffs request that the Court:

- (a) Enter judgment against Defendants finding them liable under the Anti-Terrorism Act, 18 U.S.C. § 2333;
- (b) Award Plaintiffs compensatory and punitive damages to the maximum extent permitted by law, and treble any compensatory damages awarded under the Anti-Terrorism Act pursuant to 18 U.S.C. § 2333(a);
- (c) Award Plaintiffs their attorney's fees and costs incurred in this action, pursuant to 18 U.S.C. § 2333(a);
- (d) Award Plaintiffs prejudgment interest; and
- (e) Award Plaintiffs any such further relief the Court deems just and proper.

Dated: July 27, 2023

Respectfully submitted,

/s/ Andrew E. Goldsmith

Joshua D. Branson (*pro hac vice* forthcoming)

Andrew E. Goldsmith (No. 4312740)

James A. Ruck (*pro hac vice* forthcoming)

Chase H. Robinett (*pro hac vice* forthcoming)

Eric J. Maier (*pro hac vice* forthcoming)

Kellogg, Hansen, Todd,

Figel & Frederick, P.L.L.C.

1615 M Street, N.W., Suite 400

Washington, D.C. 20036

Tel: (202) 326-7900

Fax: (202) 326-7999

jbranson@kellogghansen.com

agoldsmith@kellogghansen.com

jruck@kellogghansen.com

crobinett@kellogghansen.com

emaier@kellogghansen.com

Ryan R. Sparacino (*pro hac vice* forthcoming)

Adam J. Goldstein (No. 5123286)

SPARACINO PLLC

1920 L Street, NW, Suite 835

Washington, D.C. 20036

Tel: (202) 629-3530

Fax: (202) 629-3658

ryan.sparacino@sparacinopllc.com

adam.goldstein@sparacinopllc.com

Counsel for Plaintiffs