

**IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF MISSOURI  
WESTERN DIVISION**

**UNITED STATES OF AMERICA,**

Plaintiff,

v.

**ISLAMIC AMERICAN RELIEF  
AGENCY (IARA),**

Defendant.

No. 07-00087-01-CR-W-NKL

**PLEA AGREEMENT**

Pursuant to Rule 11(c)(1)(B) of the Federal Rules of Criminal Procedure, the parties described below have entered into the following Plea Agreement:

**1. The Parties.** The parties to this agreement are the United States Attorney’s Office for the Western District of Missouri (otherwise referred to as “the Government” or “the United States”), represented by Tammy Dickinson, United States Attorney, Assistant United States Attorney Anthony P. Gonzalez, and United States Department of Justice Trial Attorney Paul G. Casey, and defendant Islamic American Relief Agency (IARA) (“Defendant”), represented by Charles D. Swift. The defendant understands and agrees that this Plea Agreement is only between IARA and the United States Attorney for the Western District of Missouri, and that it does not bind any other federal, state or local prosecution authority or any other government agency, unless otherwise specified in this agreement.

**2. The Defendant.** As the defendant is a corporation, each person who signs this Plea Agreement agrees and warrants that he or she is duly authorized to do so, and by signing is binding IARA to the Plea Agreement and all its terms, obligations and conditions. IARA shall provide to the United States a copy of the Corporate Acknowledgment of this Plea Agreement,

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affirming that the Board of Directors of IARA has given signatory authority to enter into the Plea Agreement on behalf of IARA and has done the following: consulted with legal counsel in connection with this criminal matter; voted to authorize IARA to plead guilty to the charges specified in the Plea Agreement; and voted to authorize and to execute the Plea Agreement and any and all other documents necessary to carry out the provisions of the Plea Agreement. Further, the Board of Directors of IARA agrees that a duly authorized representative will appear on its behalf and will enter the plea, and will also appear for the imposition and execution of any sentence. (A copy of a duly executed Resolution of the Board of Directors of IARA approving this Plea Agreement is attached hereto as Exhibit A.)

**3. Defendant's Guilty Plea.** As part of this agreement, the defendant agrees to and hereby does plead guilty to Counts One (1), Thirteen (13) and Thirty-Three (33) of the Second Superseding Indictment. Count One charges the defendant with a violation of 18 U.S.C. § 371, that is, conspiracy to violate 50 U.S.C. §§ 1701-1706 (International Emergency Economic Powers Act). Count Thirteen charges the defendant with conspiracy to commit money laundering in violation of 18 U.S.C. § 1956(h) (money laundering with International Emergency Economic Powers Act as specified unlawful activity). Count Thirty-Three charges the defendant with a violation of 26 U.S.C. § 7212(a) (Obstructing or Impeding Administration of Internal Revenue Laws). By entering into this Plea Agreement, the defendant admits that it knowingly and willfully committed these felony offenses, and is, in fact, guilty of each of these offenses. Additionally, the defendant agrees there is a basis for the forfeiture of funds as alleged in the Forfeiture Allegation; however, in lieu the defendant agrees that the funds blocked by the Office of Foreign Assets Control (OFAC) shall be disposed of as provided by separate, but related, agreement. Finally, the defendant agrees that it has reconstituted itself in order to wind up its

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affairs, which included resolving this criminal matter. Once the plea is accepted, and the terms of the agreement fulfilled, IARA will voluntarily and freely terminate its existence, and agree to not reconstitute itself.

**4. Factual Basis for Guilty Plea.** The parties agree that the facts constituting the offenses to which the defendant is pleading guilty are as follows:

#### **Background**

A. Defendant Islamic American Relief Agency (IARA) was an Islamic charitable organization based in Columbia, Boone County, Missouri, incorporated under the laws of the State of Missouri in about 1985.

B. Originally, IARA was incorporated under the name “Islamic African Relief Agency-USA,” and was also known as the Islamic African Relief Agency-United States Affiliate and IARA-USA. On August 27, 1987, IARA applied for recognition of tax exemption under Section 501(c)(3) of the Internal Revenue Code (Title 26, United States Code). On April 21, 1989, IARA was granted tax-exempt status. On May 25, 2000, the Islamic African Relief Agency-USA legally changed its name to the Islamic American Relief Agency.

C. IARA was part of an international organization having more than 40 international offices, which were headquartered in Khartoum, Sudan. That organization was known as the Islamic African Relief Agency, the Islamic Relief Agency, IARA, and ISRA. The organization in Khartoum actually set the policy and goals of IARA.

D. In 1991, Mubarak Hamed was appointed as the Chief Executive Officer of IARA in the United States, which title was later changed to Executive Director. At all times, Hamed was an agent for IARA, and his actions were as an agent for IARA. He ran the day-to-day operations of IARA, and was responsible for implementing the projects which were authorized by IARA’s Board of Directors or with which IARA associated itself. Hamed spoke for IARA, negotiated and entered cooperation agreements and contracts on its behalf, and authorized spending and payment for projects, materials and travel. As a charity, IARA took in between \$1 million and \$3 million in contributions annually from 1991 to 2003. It also received funds from the United States Agency for International Development (USAID). During Hamed’s tenure, IARA employed approximately six full-time employees, and an additional 10-12 part-time employees. At all times material, the Board of Directors approved the projects entered by IARA, and authorized the day-to-day activities and the actions taken by Mubarak Hamed.

## IEEPA and Iraqi Sanctions Violations

E. Pursuant to authority granted in the International Emergency Economic Powers Act (IEEPA), on August 2, 1990, President George H.W. Bush issued Executive Order 12722, which declared a national emergency with respect to Iraq, and on August 9, 1990, issued Executive Order 12724, which empowered the Secretary of the Treasury to promulgate regulations to effect these Executive Orders. Pursuant in part to this authority, the Secretary of Treasury issued the Iraqi Sanctions Regulations, 31 C.F.R. § 575, which prohibited, among other things, a United States person (including a corporation) from: (a) sending or transferring money, funds or goods, directly or indirectly, to any person in Iraq or to the government of Iraq; (b) unauthorized exporting of goods from the United States to a third country for reshipment to Iraq; (c) engaging in any transaction which avoids or evades the Iraqi Sanctions Regulations; (d) unauthorized traveling to Iraq; and (e) any conspiracy to violate or engage in any transaction prohibited by the Iraqi Sanctions Regulations. These prohibitions continued in effect until May 23, 2003.

F. At all times while the Iraqi Sanctions were in place, Defendants Hamed and IARA were United States persons, as were the Board of Directors. Further, at no time while the Iraqi Sanctions were in place did IARA, or any entity associated with it, have a license or any other legal authorization to send money, funds or items into Iraq, or license to solicit for or collect funds or items for use in or to send to or for the benefit of persons or entities in Iraq.

G. As part of his duties as IARA's Executive Director, Hamed was directly responsible for implementing IARA's participation in all projects and activities, and authorizing all spending (as sole or co-signer), which included the issuing of all checks and money transfers to persons and organizations inside and outside the United States. In implementing IARA's participation in projects, it was also Hamed's responsibility to ensure that IARA had all necessary licenses and permissions to lawfully perform the business of IARA. It was also part of the duties of the Board to ensure that IARA's efforts and participation in projects, as well as their Executive Director's conduct, conformed with and did not violate the laws and regulations of the United States.

H. IARA and its Executive Director caused IARA to raise money and property for transfer to persons in Iraq. In that regard, in 1996, IARA hired defendant Ahmed Mustafa (Mustafa) as a fundraiser, with the understanding that Mustafa would concentrate his efforts on raising and securing funds which would ultimately be sent to Iraq. Mustafa worked at IARA until October 13, 2004.

I. IARA, through its various fund raisers, collected money for Iraq. This money was collected and would be transferred via wire transfer to defendant Khalid Al-Sudanee (Al-Sudanee) in Amman, Jordan. Al-Sudanee was in charge of the Amman, Jordan, branch office of ISRA, and at all times acted as and was an agent for IARA. Al-Sudanee was aware that money or property could not be sent from the United States to

Iraq, directly or indirectly without a license from the United States. Once he received the money from IARA in the United States, Al-Sudanee would either take the cash sent to him into Iraq, or purchase items in Jordan and transport them into Iraq. Correspondence found in the IARA offices, and at Hamed's home, confirmed that during the time Iraqi Sanctions were in effect, funds were regularly sent (wired) to Al-Sudanee in Amman, Jordan, and that Al-Sudanee took the money, funds or items into Iraq. Correspondence and other documents seized in Iraq which belonged to Iraqi government agencies also indicated that Al-Sudanee was known to bring in money into Iraq. Mustafa would testify that money was raised for purposes in Iraq, and was in fact informed that money was sent into Iraq. The money raised went into Iraq in violation of the Iraqi Sanctions as alleged in the Second Superseding Indictment. IARA also agrees that, during the time of the Iraqi Sanctions, neither it nor IARA's fundraisers could collect or solicit money for Iraq, since it did not have a license, that any money that was collected could never have been sent into Iraq, directly or indirectly, as this was specifically prohibited. Also, IARA agrees that, during this period, any sort of aid could not have gone to Iraq, directly or indirectly, without a license, and that at no time did IARA ever have a license.

J. On March 21, 2001, IARA, through a letter sent to and received by Executive Director Hamed from the Department of the Treasury, Office of Foreign Assets Control (OFAC), which informed Hamed that OFAC had a report, based in part upon information on IARA's website, that IARA appeared to be providing aid to persons inside Iraq, that there was a licensing requirement to send aid or funds to Iraq, and that IARA did not possess a license to provide aid or funds to Iraq. The letter asked for an accounting of IARA's efforts in Iraq and Sudan for the preceding five (5) years, and a response within 20 days. Hamed or IARA did not respond and, on August 1, 2001, OFAC again sent Hamed a letter, which he received, informing Hamed and IARA that OFAC had a report, based in part upon information on IARA's website, that IARA appeared to be providing aid to persons inside Iraq, that there existed a licensing requirement to send aid or funds to Iraq, and that IARA did not possess a license to provide aid or funds to Iraq. The letter asked for an accounting of IARA's efforts in Iraq and Sudan for the preceding five (5) years. IARA, through Hamed, responded to this letter on August 17, 2001, and knowingly and falsely stated to OFAC that IARA did not provide aid to anyone in Iraq, only to persons outside of Iraq.

K. Prior to March 21, 2001, IARA, through Hamed, had authorized and approved of all transfers of funds to Al-Sudanee knowing that the funds would be and were transferred from Jordan to Iraq. After March 21, 2001, Hamed continued to transfer funds from IARA accounts in Columbia, Missouri, to Iraq through Amman, Jordan, including but not limited to, on December 18, 2001, Hamed authorized the transfer of \$40,974.09 from an IARA account in Columbia, Missouri, to an account controlled by Al-Sudanee in Amman, Jordan, which money was to go for and to persons in Iraq, as charged in Count Ten (10) of the Second Superseding Indictment. During the pertinent time period, IARA sent more than \$1,375,000 into Iraq in violation of the Iraqi Sanctions. Throughout the period, money sent to Al-Sudanee by IARA was taken by him into Iraq, and Al-Sudanee was well aware of the Iraqi Sanctions prohibiting all cash from IARA, or

any United States charity, to go into Iraq for any reason, and that all other aid had to be licensed by OFAC.

L. On October 13, 2004, IARA, along with five individuals in the ISRA network, located overseas, were each designated as a Specially Designated Global Terrorist (SDGT) by OFAC. From that point, IARA could no longer receive contributions or conduct business with U.S. persons, and all its property was blocked and could not be used by IARA. Hamed was interviewed by federal agents on October 13, 2004. Hamed first admitted sending money to Iraq, and then denied sending money to Iraq. Further, after the interview, Hamed told Mustafa to deny that the aid had been collected for and sent into Iraq. Prior, Mustafa had collected money for Iraq, and was told the money went to Iraq, and that Al-Sudanee took the money into Iraq. Hamed, through various actions including these acts, attempted to obstruct and impede the federal investigation of IARA for the benefit of IARA, and for his own behalf. Later on that day, October 13, 2004, and in the following weeks, Hamed admitted to others that IARA did send money, funds and items inside Iraq, and that he did not get the required licenses. The documentary evidence (bank records, receipts, letters, notes, etc. and transcripts) as well as certain intercepted conversations also show that IARA sent money to Jordan, and to Al-Sudanee, who then took and caused to be taken money into Iraq.

M. During the entire period in which the Iraqi sanctions were in effect, IARA used funds received as charitable contributions to engage in the prohibited transactions involving Iraq, as alleged in Counts Two (2) through Twelve (12) and Fourteen (14) through Twenty-Four (24) of the Second Superseding Indictment. In total, more than \$1,375,000 was sent into Iraq in violation of the Iraqi Sanctions.

#### **Efforts to Remove IARA From the Senate Finance Committee List**

N. On January 14, 2004, IARA was included on a United States Senate Finance Committee list identifying charities suspected of funding terrorism. Shortly thereafter, Hamed and the Board of Directors decided that IARA should hire a person or persons to advocate for IARA's removal from the list. On or about January 24, 2004, with the assistance of defendant Mark Deli Siljander (Siljander), Hamed, on behalf of IARA, hired a former United States Congressman and registered lobbyist, hereinafter identified by the initials "R.P.H.," to advocate for IARA's removal from the list and reinstatement as an approved government contractor, by gathering information and meeting with individuals and agencies of the United States government. On January 24, 2004, Hamed signed a \$15,000 check that was issued to R.P.H., drawn on IARA's principal bank account.

O. Between March and May, 2004, Hamed, on behalf of IARA, hired a second former United States Congressman, Siljander, who was not a registered lobbyist, to advocate for IARA's removal from the Senate Finance Committee list and reinstatement as an approved government contractor, by gathering information and meeting with individuals and agencies of the United States government. Hamed's

discussions with Siljander included two telephone conversations, which took place on April 28, 2004, and May 6, 2004. In those conversations, Hamed and Siljander discussed the work Siljander was performing on behalf of IARA and agreed on a fee of \$75,000. Regarding the method of payment for the services, Siljander told Hamed, “. . . I think we oughta do this number one through foundations and not professionally,” and advised Hamed to transfer funds from IARA to himself by funneling them through nonprofit entities.

P. On May 27, 2004, Hamed signed a \$25,000 check that was issued to Siljander, check no. 7095, drawn upon the IARA-USA, North Mali (CEWIGAP) account, which was made payable to an entity called the International Foundation. On August 26, 2004, Hamed signed two checks that were issued to Siljander, each in the amount of \$12,500; the first, check no. 7097, was drawn upon the IARA-USA, North Mali (CEWIGAP) account, and was made payable to an entity called the National Heritage Foundation, and the second, check no. 1204 was drawn upon the IARA Mali Project account, and was also made payable to National Heritage Foundation.

Q. Since the indictment of this matter, IARA Board members and Hamed have read Siljander’s account describing the payments as being for the support of Siljander’s writing a book about building “bridges” between Islam and Christianity and would state that Siljander’s account is utterly false. The Board and Hamed hired Siljander to perform a service for IARA: to advocate for IARA’s removal from the Senate Finance Committee List, and reinstatement as an approved recipient of United States funds. Neither Hamed or any Board member or anyone with authority ever discussed with Siljander the writing of a book, and would not have spent \$75,000 of IARA’s funds for such a purpose.

### **Obstructing and Impeding the Administration of the Internal Revenue Laws**

R. One mission of the Internal Revenue Service (IRS) was to oversee the operation of organizations exempt from income tax under Section 501(c)(3) of the Internal Revenue Code (Title 26, United States Code). In accomplishing this mission, the IRS primarily relied upon information reported annually by each tax-exempt organization on IRS Forms 990, Return of Organization Exempt from Income Tax, detailing the organization’s income, expenses and activities during the calendar year. Additionally, in determining an organization’s entitlement to tax-exempt status, the IRS utilized information provided by tax exempt organizations in response to specific IRS inquiries, information provided by other federal and state agencies, and members of the public.

S. By pleading guilty to Count Thirty-Three (33), IARA admits that, beginning at least as early as January 1, 1997, and continuing until October 13, 2004, IARA and Hamed, acting on its behalf, did corruptly endeavor to impair and impede the due administration of the Internal Revenue laws by using IARA’s tax-exempt status to solicit funds, representing that they were legitimate charitable contributions, and to misuse part of those funds by transferring those funds to Iraq, a purpose prohibited by

law as alleged in Counts One (1) through Twelve (12) and Fourteen (14) through Twenty-Four (24) of the Second Superseding Indictment, and in many similar uncharged transactions. In fact, during the entire period in which the Iraq sanctions were in effect, IARA solicited donations through various means, including pamphlets, flyers, newsletters and personal correspondence, requesting contributions to pay for projects in Iraq. Most of these solicitations specifically referenced IARA's tax-exempt status under Section 501(c)(3) by including the statement, "Make your tax-deductible donation to: IARA-USA," or words to that effect. Additionally, the solicitations sometimes specifically referenced the tax identification number assigned to the IARA by the IRS. Further, IARA accepted monetary contributions specifically designated for projects in Iraq.

T. Further, IARA admits that, through Hamed and others, IARA, either in a direct agency relationship or as directed by Hamed, continued the corrupt endeavor by omitting from IARA's IRS Forms 990 relevant, material information regarding IARA's transactions with persons and entities in Iraq, and regarding IARA's control, history and affiliations. For each year 1997 through 2003, on behalf of IARA, Hamed filed or caused to be filed IRS Forms 990, Return of Organization Exempt From Income Tax. On each such form, which required in Part III, Statement of Program Service Accomplishments, that IARA detail all of its exempt purpose expenses, Hamed and IARA knowingly failed to disclose the fact that he and IARA had provided funds for projects and persons in Iraq. Further, on each such form, in response to Question 80a, which asked: "Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?" falsely answered "no," and failed to disclose IARA's relationship to the Islamic Relief Agency (ISRA), also known as the Islamic African Relief Agency, headquartered in Khartoum, Sudan, and to the ISRA branch office located in Amman, Jordan.

U. Further, IARA admits that, as a part of the corrupt endeavor, on or about November 6, 2001, Hamed, on behalf of IARA, instructed a spokesman for IARA to engage in a television interview to falsely claim that a certain individual had never been an employee of IARA, when in fact, Hamed personally had hired that individual as an IARA employee. Hamed instructed the spokesperson to falsely deny the association so as to avoid IARA coming under increased scrutiny from the government and public, and to avoid deterring potential donors from contributing to IARA.

V. Finally, IARA admits that, on October 13, 2004, during an interview with agents of the IRS, on behalf of IARA, Hamed falsely stated that they had not transferred funds to Iraq while the sanctions were still in effect, and that funds were only used for Iraqi refugees located in Jordan. IARA admits that, during the time the sanctions were in effect, that funds (\$1,375,000) were transferred indirectly to Iraq - that is, sent to Al-Sudanee who then took the funds into Iraq. Further, to conceal the true nature of IARA's relationship with ISRA, Hamed falsely stated that he had applied for a job with IARA in Columbia, Missouri, and did not disclose that, on or about April 18, 1990, he had been



transferred by the entity located in Khartoum, Sudan, to the Columbia, Missouri, branch office.

W. IARA admits through this Plea Agreement that it is guilty of the felony violations to which it is pleading guilty, and freely and voluntarily acknowledges that it committed the violations knowingly and willfully. Additionally, IARA agrees there is more than sufficient evidence for the forfeiture of money and property as alleged in the Forfeiture Allegation. Defendant agrees that it has freely and voluntarily entered into a separate but related agreement for the disposition of the IARA funds frozen by OFAC which funds would otherwise be forfeitable.

**5. Use of Factual Admissions and Relevant Conduct.** Defendant acknowledges, understands and agrees that the admissions contained in paragraph 3 and other portions of this Plea Agreement will be used for the purpose of determining the organization's guilt and advisory sentencing range under the United States Sentencing Guidelines ("U.S.S.G."), including the calculation of the defendant's offense level in accordance with U.S.S.G. § 1B1.3(a)(2). The defendant acknowledges, understands and agrees that the conduct charged in any dismissed counts of the indictment, as well as all other uncharged related criminal activity, may be considered as "relevant conduct" pursuant to U.S.S.G. § 1B1.3(a)(2) in calculating the offense level for the charges to which it is pleading guilty.

**6. Statutory Penalties and Additional Agreement.**

A. The defendant understands that, upon its plea of guilty to Count One, charging a violation of 18 U.S.C. § 371, that is, Conspiracy to Violate 50 U.S.C. §§ 1701-1706 (International Emergency Economic Powers Act), the maximum penalty the Court may impose is a fine of not more than \$500,000, and probation of not less than one (1) nor more than five (5) years, and a \$400 mandatory special assessment which must be paid in full at the time of sentencing. The defendant further understands that this offense is a Class D felony;

B. The defendant understands that, upon its plea of guilty to Count Thirteen, charging a violation of 18 U.S.C. § 1956 (Conspiracy to Commit money Laundering - International Emergency Economic Powers Act Specified Unlawful Activity), the maximum penalty the Court may impose is a fine of not more than \$500,000, and probation of not less than one (1) nor more than five (5) years, and a \$400 mandatory

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special assessment which must be paid in full at the time of sentencing. The defendant further understands that this offense is a Class C felony;

C. The defendant understands that, upon its plea of guilty to Count Thirty-Three, charging a violation of 26 U.S.C. § 7212(a) (Obstructing or Impeding Administration of Internal Revenue Laws), the maximum penalty the Court may impose is a fine of not more than \$500,000, and probation of not less than one (1) nor more than five (5) years, and a \$400 mandatory special assessment which must be paid in full at the time of sentencing. The defendant further understands that this offense is a Class E felony;

D. The defendant agrees that all of the blocked funds (\$909,803.41) and the proceeds of sale of real property which are presently in blocked accounts, shall be disposed of by an agreement (*See* Attachment A); and

E. The parties understand and agree that IARA shall, upon the final disbursement of funds and this Plea Agreement, terminate any and all pending lawsuits or other legal matters, and then dissolve itself as a corporation for all time. IARA and its Board of Directors agree that it will not form a new corporation to conduct the activities that IARA formerly conducted.

**7. Sentencing Procedures.** Defendant acknowledges, understands and agrees to the following:

A. In determining the appropriate sentence, the Court will consult and consider the United States Sentencing Guidelines promulgated by the United States Sentencing Commission; these Guidelines, however, are advisory in nature, and the Court may impose a sentence either less than or greater than the defendant's applicable Guidelines range, unless the sentence imposed is "unreasonable;"

B. The Court will determine the defendant's applicable Sentencing Guidelines range at the time of sentencing;

C. As to each count, the Court may impose a fine, and additionally, the Court may impose a term of probation which term must be at least one (1) year and not more than five (5) years;

D. The Court may impose any sentence authorized by law, including a sentence that is outside of, or departs from, the applicable Sentencing Guidelines range;

E. The Court is not bound by any recommendation regarding the sentence to be imposed or by any calculation or estimation of the Sentencing Guidelines range offered by the parties or the United States Probation Office; and

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F. The defendant may not withdraw its guilty pleas solely because of the nature or length of the sentences imposed by the Court.

**8. Government's Agreements.** Based upon evidence in its possession at this time, the United States Attorney's Office for the Western District of Missouri, as part of this Plea Agreement, agrees not to bring any additional charges against the defendant for any federal criminal offenses related to the conduct charged in the Second Superseding Indictment, for which it has venue and which arose out of the defendant's conduct described above. Additionally, the United States Attorney for the Western District of Missouri agrees to dismiss the original Indictment, the Superseding Indictment, and Counts Two through Twelve (2-12), Fourteen through Thirty-One (14-31), Thirty-Four through Forty-One (34-41) of the Second Superseding Indictment as to the defendant at sentencing. The Forfeiture Allegation will also be dismissed at sentencing, or soon after, once the blocked money is totally disbursed.

The defendant understands that this Plea Agreement does not foreclose any prosecution for an act of murder or attempted murder, an act or attempted act of physical or sexual violence against the person of another, or a conspiracy to commit any such acts of violence or any criminal activity of which the United States Attorney for the Western District of Missouri has no knowledge.

The defendant recognizes that the United States' agreement to forego prosecution of all of the criminal offenses with which the defendant might be charged is based solely on the promises made by the defendant in this agreement. If the defendant breaches this Plea Agreement, the United States retains the right to proceed with the original charges and any other criminal violations established by the evidence. The defendant expressly waives its right to challenge the initiation of the dismissed or additional charges against it if it breaches this

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agreement. The defendant expressly waives its right to assert a statute of limitations defense if the dismissed or additional charges are initiated against it following a breach of this agreement. The defendant further understands and agrees that, if the Government elects to file additional charges against it following his breach of this Plea Agreement, it will not be allowed to withdraw its guilty pleas.

**9. Preparation of Presentence Report.** The defendant understands the United States will provide to the Court and the United States Probation Office a government version of the offense conduct. This may include information concerning the background, character and conduct of the defendant, including the entirety of its criminal activities. The defendant understands that these disclosures are not limited to the counts to which it has pleaded guilty. The United States may respond to comments made or positions taken by the defendant or defendant's counsel and correct any misstatements or inaccuracies. The United States further reserves its right to make any recommendations it deems appropriate regarding the disposition of this case, subject only to any limitations set forth in this Plea Agreement. The United States and the defendant expressly reserve the right to speak to the Court at the time of sentencing pursuant to Rule 32(i)(4) of the Federal Rules of Criminal Procedure.

**10. Withdrawal of Plea.** Either party reserves the right to withdraw from this Plea Agreement for any or no reason at any time prior to the entry of the defendant's plea of guilty and its formal acceptance by the Court. In the event of such withdrawal, the parties will be restored to their pre-plea agreement positions to the fullest extent possible. However, after the plea has been formally accepted by the Court, the defendant may withdraw its pleas of guilty only if the Court rejects the Plea Agreement, or if the defendant can show a fair and just reason for requesting the withdrawal. The defendant understands that, if the Court accepts its pleas of

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guilty and this Plea Agreement but subsequently imposes a sentence that is outside the defendant's applicable Sentencing Guidelines range, or imposes a sentence that the defendant does not expect, like or agree with, it will not be permitted to withdraw its pleas of guilty.

**11. Agreed Guidelines Applications.** With respect to the application of the Sentencing Guidelines to this case, the parties stipulate and agree as follows:

A. The Sentencing Guidelines do not bind the Court and are advisory in nature. The Court may impose a sentence that is either above or below the defendant's applicable Guidelines range, provided the sentence imposed is not "unreasonable;"

B. As the defendant was an organization, the provisions applicable to it appear at Chapter Eight of the Guidelines Manual. The parties agree that the organization committed various and serious criminal violations, that a component of the organization had a criminal purpose, and that the organization itself was not completely a "criminal purpose organization" as set forth in Guideline § 8C1.1, *et seq.* Moreover, the parties agree that the effects of provisions of this Plea Agreement, namely, the voluntary termination of the organization (IARA), along with an agreement to not reform as an organization, and the agreement to fully divest itself of all its funds and property, make any fine unnecessary. The United States will recommend that no fine be assessed;

C. The parties also agree that U.S.S.G. § 8C2.1 (Applicability of Fine Guidelines) and, by implication, §§ 8C2.2 - 8C2.9, do not apply;

D. The parties agree that any fine that may result would be governed by U.S.S.G. § 8C2.10 (Determining the Fine Range for Other Counts);

E. The parties agree that, due to its designation as an SDGT and the subsequent blocking of all its property, the defendant has no funds readily available to it to pay any fine;

F. There is no restitution that can be determined, or if there is, it would be insignificant in terms of costs, and likely contrary to the persons' interests for giving the money sought to be returned;

G. The defendant understands that any estimate with respect to the Guidelines computation set forth in the subsections of this paragraph does not bind the Court or the United States Probation Office with respect to the appropriate Guidelines levels. Additionally, the failure of the Court to accept these stipulations will not, as outlined in paragraph 9 of this Plea Agreement, provide the defendant with a basis to withdraw its plea of guilty;

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H. The United States agrees not to seek an upward departure from the Guidelines or a sentence outside the Guidelines range, and the defendant agrees to not seek a downward departure from the Guidelines or a sentence outside the Guidelines range. The agreement by the parties to not seek a departure from the Guidelines is not binding upon the Court or the United States Probation Office, and the Court may impose any sentence authorized by law, including any sentence outside the applicable Guidelines range that is not “unreasonable;”

I. The defendant consents to judicial fact-finding by a preponderance of the evidence for all issues pertaining to the determination of the defendant’s sentence, including the determination of any mandatory minimum sentence (including the facts that support any specific offense characteristic or other enhancement or adjustment), and any legally authorized increase above the normal statutory maximum. The defendant waives any right to a jury determination beyond a reasonable doubt of all facts used to determine and enhance the sentence imposed, and waives any right to have those facts alleged in the indictment. The defendant also agrees that the Court, in finding the facts relevant to the imposition of sentence, may consider any reliable information, including hearsay; and

J. The defendant understands and agrees that the factual admissions contained in paragraphs 2, 3 and 4 of this Plea Agreement, and any admissions that it will make during the plea colloquy for IARA, support the imposition of the agreed-upon Guidelines calculations contained in this agreement.

**12. Effect of Non-Agreement on Guidelines Applications.** The parties understand, acknowledge and agree that there are no agreements between the parties with respect to any Sentencing Guidelines issues other than those specifically listed in paragraph 11 and its subsections. As to any other Guidelines issues, the parties are free to advocate their respective positions at the sentencing hearing.

**13. Change in Guidelines Prior to Sentencing.** The defendant agrees that, if any applicable provision of the Guidelines changes after the execution of this Plea Agreement, then any request by the defendant to be sentenced pursuant to the new Guidelines will make this Plea Agreement voidable by the United States at its option. If the Government exercises its option to void the Plea Agreement, the United States may charge, reinstate, or otherwise pursue any and all criminal charges that could have been brought but for this Plea Agreement.

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**14. Government's Reservation of Rights.** The defendant understands that the United States expressly reserves the right in this case to:

A. Oppose or take issue with any position advanced by the defendant at the sentencing hearing which might be inconsistent with the provisions of this Plea Agreement;

B. Comment on the evidence supporting the charges in the Second Superseding Indictment;

C. Oppose any arguments and requests for relief the defendant might advance on an appeal from the sentences imposed, and that the United States remains free on appeal or collateral proceedings to defend the legality and propriety of the sentence actually imposed, even if the Court chooses not to follow any recommendation made by the United States; and

D. Oppose any post-conviction motions for reduction of sentence, or other relief.

**15. Waiver of Constitutional Rights.** The defendant, by pleading guilty, acknowledges that it has been advised of, understands, and knowingly and voluntarily waives the following rights:

A. The right to plead not guilty and to persist in a plea of not guilty;

B. The right to be presumed innocent until guilt has been established beyond a reasonable doubt at trial;

C. The right to a jury trial, and at that trial, the right to the effective assistance of counsel;

D. The right to confront and cross-examine the witnesses who testify against it;

E. The right to compel or subpoena witnesses to appear on its behalf; and

F. The right to remain silent at trial, in which case its silence may not be used against it.

The defendant understands that, by pleading guilty, it waives or gives up those rights and that there will be no trial. The defendant further understands that, if it pleads guilty, the Court may ask it, through an authorized representative, questions about the offenses to which it pleaded

DEFENDANT INITIALS:

guilty, and if the defendant answers those questions under oath and in the presence of counsel, its answers may later be used against it in a prosecution for perjury or making a false statement. The defendant also understands it has pleaded guilty to felony offenses and, as a result, there are collateral consequences. The defendant asserts that many of the collateral consequences will not apply, as it has agreed to go out of existence after the plea of guilty, as provided in this agreement.

**16. Waiver of Appellate and Post-Conviction Rights.**

A. The defendant acknowledges, understands and agrees that by pleading guilty pursuant to this Plea Agreement, it waives his right to appeal or collaterally attack a finding of guilt following the acceptance of this Plea Agreement, except on grounds of: (1) ineffective assistance of counsel; or (2) prosecutorial misconduct; and

B. The defendant expressly waives its right to appeal its sentence, directly or collaterally, on any ground except claims of: (1) ineffective assistance of counsel; (2) prosecutorial misconduct; or (3) an illegal sentence. An “illegal sentence” includes a sentence imposed in excess of the statutory maximum, but does *not* include less serious sentencing errors, such as a misapplication of the Sentencing Guidelines or an abuse of discretion. However, if the United States exercises its right to appeal the sentence imposed as authorized by 18 U.S.C. § 3742(b), the defendant is released from this waiver and may, as part of the Government’s appeal, cross-appeal its sentence as authorized by 18 U.S.C. § 3742(a) with respect to any issues that have not been stipulated to or agreed upon in this agreement.

**17. Financial Obligations.** By entering into this Plea Agreement, the defendant represents that it understands and agrees to the following financial obligations:

A. The Court may order restitution to any victims of the offenses to which the defendant is pleading guilty. The defendant agrees that the Court may order restitution in connection with the conduct charged in any counts of the indictment which are to be dismissed and all other uncharged related criminal activity;

B. The United States may use the Federal Debt Collection Procedures Act and any other remedies provided by law to enforce any restitution order that may be entered as part of the sentence in this case and to collect any fine;

C. The defendant will fully and truthfully disclose all assets and property in which it has any interest, or over which the defendant exercises control directly or

DEFENDANT INITIALS:



indirectly, including assets and property held by a nominee or other third party. The defendant's disclosure obligations are ongoing, and are in force from the execution of this agreement until the defendant has satisfied the restitution order in full and any other financial obligations imposed by the Court;

D. Within 10 days of the execution of this Plea Agreement, at the request of the United States Attorney's Office, the defendant agrees to execute and submit (1) a Tax Information Authorization form; (2) an Authorization to Release Information; (3) a completed financial disclosure statement; and (4) copies of financial information that the defendant submits to the U.S. Probation Office. The defendant understands that compliance with these requests will be taken into account when the United States makes a recommendation to the Court regarding the defendant's acceptance of responsibility;

E. At the request of the United States Attorney's Office, the representative of the defendant agrees to undergo any polygraph examination the United States might choose to administer concerning the identification and recovery of substitute assets and restitution;

F. The defendant hereby authorizes the United States Attorney's Office to obtain a credit report pertaining to it to assist the United States Attorney's Office in evaluating the defendant's ability to satisfy any financial obligations imposed as part of the sentence;

G. The defendant understands that a Special Assessment will be imposed as part of the sentence in this case. The defendant promises to pay the Special Assessment of \$1,200 by submitting a satisfactory form of payment to the Clerk of the Court prior to appearing for the sentencing proceeding in this case. The defendant agrees to provide the Clerk's receipt as evidence of its fulfillment of this obligation at the time of sentencing;

H. The defendant certifies that it has made no transfer of assets or property for the purpose of: (1) evading financial obligations created by this Agreement; (2) evading obligations that may be imposed by the Court; or (3) hindering efforts of the United States Attorney's Office to enforce such financial obligations. Moreover, the defendant promises that it will make no such transfers in the future; and

I. In the event the United States learns of any misrepresentation in the financial disclosure statement, or of any asset in which the defendant had an interest at the time of this Plea Agreement that is not disclosed in the financial disclosure statement, and in the event such misrepresentation or nondisclosure changes the estimated net worth of the defendant by ten thousand dollars (\$10,000.00) or more, the United States may at its option: (1) choose to be relieved of its obligations under this Plea Agreement; or (2) let the Plea Agreement stand, collect the full forfeiture, restitution, and fines imposed by any criminal or civil judgment, and also collect 100% (one hundred percent) of the value of any previously undisclosed assets. The defendant agrees not to contest any collection of such assets. In the event the United States opts to be relieved of its obligations under this

DEFENDANT INITIALS:

Plea Agreement, the defendant's previously entered pleas of guilty shall remain in effect and cannot be withdrawn.

**18. Waiver of FOIA Request.** The defendant waives all of its rights, whether asserted directly or by a representative, to request or receive from any department or agency of the United States any records pertaining to the investigation or prosecution of this case including, without limitation, any records that may be sought under the Freedom of Information Act, 5 U.S.C. § 552, or the Privacy Act of 1974, 5 U.S.C. § 552a.

**19. Waiver of Claim for Attorney's Fees.** The defendant waives all of its claims under the Hyde Amendment, 18 U.S.C. § 3006A, for attorney's fees and other litigation expenses arising out of the investigation or prosecution of this matter.

**20. Defendant's Breach of Plea Agreement.** If the defendant commits any crimes, or violates any term of this Plea Agreement between the signing of this Plea Agreement and the date of sentencing, or its representative fails to appear for sentencing, or if the defendant provides, or has provided on its behalf, information to the Probation Office or the Court that is intentionally misleading, incomplete or untruthful, or otherwise breaches this Plea Agreement, the United States will be released from its obligations under this agreement. The defendant, however, will remain bound by the terms of the agreement, and will not be allowed to withdraw its pleas of guilty.

**21. Defendant's Representations.** The defendant acknowledges that it has entered into this Plea Agreement freely and voluntarily after receiving the effective assistance, advice and approval of counsel. The defendant acknowledges that it is satisfied with the assistance of counsel, and that counsel has fully advised it of its rights and obligations in connection with this Plea Agreement. The defendant further acknowledges that no threats or promises, other than the

DEFENDANT INITIALS:

promises contained in this Plea Agreement, have been made by the United States, the Court, its attorneys, or any other party to induce it to enter its pleas of guilty.

**22. No Undisclosed Terms.** The United States and the defendant acknowledge and agree that the above-stated terms and conditions, together with any written supplemental agreement that might be presented to the Court in camera, constitute the entire Plea Agreement between the parties, and that any other terms and conditions not expressly set forth in this agreement or any written supplemental agreement do not constitute any part of the parties' agreement and will not be enforceable against either party.

**23. Standard of Interpretation.** The parties agree that, unless the constitutional implications inherent in plea agreements require otherwise, this Plea Agreement should be interpreted according to general contract principles, and the words employed are to be given their normal and ordinary meanings. The parties further agree that, in interpreting this agreement, any drafting errors or ambiguities are not to be automatically construed against either party, whether or not that party was involved in drafting or modifying this agreement.

**Tammy Dickinson**  
United States Attorney

By

Dated: 7/20/16

/S/

**Anthony P. Gonzalez**  
Assistant United States Attorney

By

Dated: 7/20/16

/S/

**Steven M. Mohlhenrich**  
Assistant United States Attorney

DEFENDANT INITIALS:

Dated: 7/20/16

/S/  
**Paul G. Casey**  
Trial Attorney, Counterterrorism Section,  
National Security Division, U.S. Dept. of Justice

On behalf of IARA, and with the authority of the Board of Directors of IARA, I have consulted with its attorneys, civil and criminal, and assert that it fully understands all of its rights with respect to the offenses charged in the Indictment. Further, IARA has consulted with its attorneys and fully understand its rights with respect to the provisions of the Sentencing Guidelines. I have read this plea agreement and carefully reviewed every part of it with my attorneys. I understand this plea agreement and I voluntarily agree to it on behalf of IARA.

Dated: 7/20/16

/S/  
**Authorized Representative of IARA**  
Defendant

I am the attorney for the defendant, IARA. I have fully explained to the organization and its representatives its rights with respect to the offenses charged in the Second Superseding Indictment. Further, I have reviewed with IARA and its representatives the provisions of the Sentencing Guidelines which might apply in this case. I have carefully reviewed every part of this Plea Agreement with IARA and its representatives. To my knowledge, IARA's decision, made through its representatives, to enter into this Plea Agreement is an informed and voluntary one.

Dated: 7/20/16

/S/  
**Charles D. Swift**  
Attorney for Defendant

DEFENDANT INITIALS:

**CONSENT  
OF THE BOARD OF DIRECTORS OF  
ISLAMIC AMERICAN RELIEF AGENCY**

The undersigned, being the representative Member of the Board of Directors of the Islamic American Relief Agency, a non-profit corporation (the “Corporation”), does hereby consent to and adopt the following preambles and resolutions:

**WHEREAS**, this Corporation has been the Defendant in a criminal action, known as United States of America v. Islamic American Relief Agency (IARA), in the United States District Court for the Western District of Missouri, Western Division, Case No. 07-00087-01-CR-W-NKL (the “Criminal Action”); and

**WHEREAS**, this Corporation has been presented with an opportunity to enter into a Plea Agreement (the “Plea Agreement”) with the Plaintiff in the Criminal Action, on the terms and conditions set forth in the Plea Agreement attached hereto and read by this Board of Directors; and

**WHEREAS**, pursuant to the Plea Agreement, this Corporation would be required to execute Attachment A (“Attachment A”) to the Plea Agreement, which is attached hereto as part of the Plea Agreement and which has been read by this Board of Directors; and

**WHEREAS**, the Board of Directors feels that it is in the best interest of this Corporation to enter into the Plea Agreement and Attachment A, which among other things, provides for winding the affairs of the corporation, including paying off its obligations, and transferring of its funds.

**NOW, THEREFORE, IT IS HEREBY RESOLVED**, that this Corporation as the Defendant in the Criminal Action, enter into the Plea Agreement and Attachment A with the Plaintiff in the Criminal Action, on the terms contained in the Plea Agreement and Attachment A, both of which are attached to this Consent and with such other terms, and conditions, without limitation, as Mohammed A. El-Bashir, the representative Member of the Board of Directors of this Corporation, shall in said Board Member’s sole discretion determine.

**RESOLVED FURTHER**, that Mohammed A. El-Bashir, the representative Member of the Board of Directors of this



## Attachment A

IARA agrees and understands that:

All funds and assets owned by IARA shall be disposed of and transferred pursuant to licenses issued by the Office of Foreign Assets Control (OFAC). The dispositions and transfers will cover all of IARA's outstanding financial obligations, and then as a grant or grants for charitable purposes to the charitable organization identified below. Nothing in this Agreement is or should be construed as the United States' endorsement or approval of, or agreement with, the organization identified below.

The disposition and transfer shall proceed as follows:

IARA shall identify all outstanding financial obligations by the time its pleas of guilty are entered, or within five (5) days after the signing of the Plea Agreement, and certify to OFAC that the obligations are valid. To date, only attorney fees to Akeel & Valentine, PLC of \$95,086.52 from earlier litigation have been identified as an obligation. Once IARA has identified all outstanding financial obligations to OFAC and certified to OFAC that the obligations are valid and represent a complete accounting of all of IARA's outstanding financial obligations, OFAC will, if appropriate, issue licenses which authorize the payment of those obligations. IARA shall then certify and affirm that all the remaining funds and assets are to be transferred as a grant for charitable purposes to Heifer International, an organization which IARA selected. After review, OFAC will, if appropriate, transfer of all remaining assets to Heifer International.

The funds or transfer of assets shall occur prior to sentencing, in order that the parties can be ensured that all the funds are expended.

Once its assets and funds have been fully allocated and dispensed, IARA agrees to dissolve, cease operations and close down. Assuming all requirements are met, OFAC will then license such dissolution.

On behalf of IARA, and with the authority of the Board of Directors of IARA, I have consulted with its attorneys, civil and criminal, have read this attachment, and carefully reviewed every part of it with my attorneys. I understand this attachment and I voluntarily agree to it on behalf of IARA.

Dated: 7/20/16

/S/  
**Authorized Representative of IARA**  
Defendant