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## Secret Files Reveal the Structure of Islamic State The Terror Strategist

By Christoph Reuter

4/18/2015

**An Iraqi officer planned Islamic State's takeover in Syria and SPIEGEL has been given exclusive access to his papers. They portray an organization that, while seemingly driven by religious fanaticism, is actually coldly calculating.**

Aloof. Polite. Cajoling. Extremely attentive. Restrained. Dishonest. Inscrutable. Malicious. The rebels from northern Syria, remembering encounters with him months later, recall completely different facets of the man. But they agree on one thing: "We never knew exactly who we were sitting across from."

In fact, not even those who shot and killed him after a brief firefight in the town of Tal Rifaat on a January morning in 2014 knew the true identity of the tall man in his late fifties. They were unaware that they had killed the strategic head of the group calling itself "Islamic State" (IS). The fact that this could have happened at all was the result of a rare but fatal miscalculation by the brilliant planner. The local rebels placed the body into a refrigerator, in which they intended to bury him. Only later, when they realized how important the man was, did they lift his body out again.

Samir Abd Muhammad al-Khlifawi was the real name of the Iraqi, whose bony features were softened by a white beard. But no one knew him by that name. Even his best-known pseudonym,

Haji Bakr, wasn't widely known. But that was precisely part of the plan. The former colonel in the intelligence service of Saddam Hussein's air defense force had been secretly pulling the strings at IS for years. Former members of the group had repeatedly mentioned him as one of its leading figures. Still, it was never clear what exactly his role was.

But when the architect of the Islamic State died, he left something behind that he had intended to keep strictly confidential: the blueprint for this state. It is a folder full of handwritten organizational charts, lists and schedules, which describe how a country can be gradually subjugated. SPIEGEL has gained exclusive access to the 31 pages, some consisting of several pages pasted together. They reveal a multilayered composition and directives for action, some already tested and others newly devised for the anarchical situation in Syria's rebel-held territories. In a sense, the documents are the source code of the most successful terrorist army in recent history.

Until now, much of the information about IS has come from fighters who had defected and data sets from the IS internal administration seized in Baghdad. But none of this offered an explanation for the group's meteoric rise to prominence, before air strikes in the late summer of 2014 put a stop to its triumphal march.

For the first time, the Haji Bakr documents now make it possible to reach conclusions on how the IS leadership is organized and what role former officials in the government of ex-dictator Saddam Hussein play in it. Above all, however, they show how the takeover in northern Syria was planned, making the group's later advances into Iraq possible in the first place. In addition, months of research undertaken by SPIEGEL in Syria, as well as other newly discovered records, exclusive to SPIEGEL, show that Haji Bakr's instructions were carried out meticulously.

Bakr's documents were long hidden in a tiny addition to a house in embattled northern Syria. Reports of their existence were first made by an eyewitness who had seen them in Haji Bakr's house shortly after his death. In April 2014, a single page from the file was smuggled to Turkey, where SPIEGEL was able to examine it for the first time. It only became possible to reach Tal Rifaat to evaluate the entire set of handwritten papers in November 2014.

"Our greatest concern was that these plans could fall into the wrong hands and would never have become known," said the man who has been storing Haji Bakr's notes after pulling them out from under a tall stack of boxes and blankets. The man, fearing the IS death squads, wishes to remain anonymous.

## **The Master Plan**

The story of this collection of documents begins at a time when few had yet heard of the "Islamic State." When Iraqi national Haji Bakr traveled to Syria as part of a tiny advance party in late 2012, he had a seemingly absurd plan: IS would capture as much territory as possible in Syria. Then, using Syria as a beachhead, it would invade Iraq.

Bakr took up residence in an inconspicuous house in Tal Rifaat, north of Aleppo. The town was a good choice. In the 1980s, many of its residents had gone to work in the Gulf nations,

especially Saudi Arabia. When they returned, some brought along radical convictions and contacts. In 2013, Tal Rifaat would become IS' stronghold in Aleppo Province, with hundreds of fighters stationed there.

It was there that the "Lord of the Shadows," as some called him, sketched out the structure of the Islamic State, all the way down to the local level, compiled lists relating to the gradual infiltration of villages and determined who would oversee whom. Using a ballpoint pen, he drew the chains of command in the security apparatus on stationery. Though presumably a coincidence, the stationery was from the Syrian Defense Ministry and bore the letterhead of the department in charge of accommodations and furniture.

What Bakr put on paper, page by page, with carefully outlined boxes for individual responsibilities, was nothing less than a blueprint for a takeover. It was not a manifesto of faith, but a technically precise plan for an "Islamic Intelligence State" -- a caliphate run by an organization that resembled East Germany's notorious Stasi domestic intelligence agency.

This blueprint was implemented with astonishing accuracy in the ensuing months. The plan would always begin with the same detail: The group recruited followers under the pretense of opening a Dawah office, an Islamic missionary center. Of those who came to listen to lectures and attend courses on Islamic life, one or two men were selected and instructed to spy on their village and obtain a wide range of information. To that end, Haji Bakr compiled lists such as the following:

- *List the powerful families.*
- *Name the powerful individuals in these families.*
- *Find out their sources of income.*
- *Name names and the sizes of (rebel) brigades in the village.*
- *Find out the names of their leaders, who controls the brigades and their political orientation.*
- *Find out their illegal activities (according to Sharia law), which could be used to blackmail them if necessary.*

The spies were told to note such details as whether someone was a criminal or a homosexual, or was involved in a secret affair, so as to have ammunition for blackmailing later. "We will appoint the smartest ones as Sharia sheiks," Bakr had noted. "We will train them for a while and then dispatch them." As a postscript, he had added that several "brothers" would be selected in each town to marry the daughters of the most influential families, in order to "ensure penetration of these families without their knowledge."

The spies were to find out as much as possible about the target towns: Who lived there, who was in charge, which families were religious, which Islamic school of religious jurisprudence they belonged to, how many mosques there were, who the imam was, how many wives and children he had and how old they were. Other details included what the imam's sermons were like, whether he was more open to the Sufi, or mystical variant of Islam, whether he sided with the opposition or the regime, and what his position was on jihad. Bakr also wanted answers to questions like: Does the imam earn a salary? If so, who pays it? Who appoints him? Finally: How many people in the village are champions of democracy?

The agents were supposed to function as seismic signal waves, sent out to track down the tiniest cracks, as well as age-old faults within the deep layers of society -- in short, any information that could be used to divide and subjugate the local population. The informants included former intelligence spies, but also regime opponents who had quarreled with one of the rebel groups. Some were also young men and adolescents who needed money or found the work exciting. Most of the men on Bakr's list of informants, such as those from Tal Rifaat, were in their early twenties, but some were as young as 16 or 17.

The plans also include areas like finance, schools, daycare, the media and transportation. But there is a constantly recurring, core theme, which is meticulously addressed in organizational charts and lists of responsibilities and reporting requirements: surveillance, espionage, murder and kidnapping.

For each provincial council, Bakr had planned for an emir, or commander, to be in charge of murders, abductions, snipers, communication and encryption, as well as an emir to supervise the other emirs -- "in case they don't do their jobs well." The nucleus of this godly state would be the demonic clockwork of a cell and commando structure designed to spread fear.

From the very beginning, the plan was to have the intelligence services operate in parallel, even at the provincial level. A general intelligence department reported to the "security emir" for a region, who was in charge of deputy-emirs for individual districts. A head of secret spy cells and an "intelligence service and information manager" for the district reported to each of these deputy-emirs. The spy cells at the local level reported to the district emir's deputy. The goal was to have everyone keeping an eye on everyone else.

Those in charge of training the "Sharia judges in intelligence gathering" also reported to the district emir, while a separate department of "security officers" was assigned to the regional emir.

Sharia, the courts, prescribed piety -- all of this served a single goal: surveillance and control. Even the word that Bakr used for the conversion of true Muslims, *takwin*, is not a religious but a technical term that translates as "implementation," a prosaic word otherwise used in geology or construction. Still, 1,200 years ago, the word followed a unique path to a brief moment of notoriety. Shiite alchemists used it to describe the creation of artificial life. In his ninth century "Book of Stones," the Persian Jabir Ibn Hayyan wrote -- using a secret script and codes -- about the creation of a homunculus. "The goal is to deceive all, but those who love God." That may also have been to the liking of Islamic State strategists, although the group views Shiites as apostates who shun true Islam. But for Haji Bakr, God and the 1,400-year-old faith in him was but one of many modules at his disposal to arrange as he liked for a higher purpose.

## **The Beginnings in Iraq**

It seemed as if George Orwell had been the model for this spawn of paranoid surveillance. But it was much simpler than that. Bakr was merely modifying what he had learned in the past: Saddam Hussein's omnipresent security apparatus, in which no one, not even generals in the intelligence service, could be certain they weren't being spied on.

Expatriate Iraqi author Kanan Makiya described this "Republic of Fear" in a book as a country in which anyone could simply disappear and in which Saddam could seal his official inauguration in 1979 by exposing a bogus conspiracy.

There is a simple reason why there is no mention in Bakr's writings of prophecies relating to the establishment of an Islamic State allegedly ordained by God: He believed that fanatical religious convictions alone were not enough to achieve victory. But he did believe that the faith of others could be exploited.

In 2010, Bakr and a small group of former Iraqi intelligence officers made Abu Bakr al-Baghdadi, the emir and later "caliph," the official leader of the Islamic State. They reasoned that Baghdadi, an educated cleric, would give the group a religious face.

Bakr was "a nationalist, not an Islamist," says Iraqi journalist Hisham al-Hashimi, as he recalls the former career officer, who was stationed with Hashimi's cousin at the Habbaniya Air Base. "Colonel Samir," as Hashimi calls him, "was highly intelligent, firm and an excellent logistician." But when Paul Bremer, then head of the US occupational authority in Baghdad, "dissolved the army by decree in May 2003, he was bitter and unemployed."

Thousands of well-trained Sunni officers were robbed of their livelihood with the stroke of a pen. In doing so, America created its most bitter and intelligent enemies. Bakr went underground and met Abu Musab al-Zarqawi in Anbar Province in western Iraq. Zarqawi, a Jordanian by birth, had previously run a training camp for international terrorist pilgrims in Afghanistan. Starting in 2003, he gained global notoriety as the mastermind of attacks against the United Nations, US troops and Shiite Muslims. He was even too radical for former Al-Qaida leader Osama bin Laden. Zarqawi died in a US air strike in 2006.

Although Iraq's dominant Baath Party was secular, the two systems ultimately shared a conviction that control over the masses should lie in the hands of a small elite that should not be answerable to anyone -- because it ruled in the name of a grand plan, legitimized by either God or the glory of Arab history. The secret of IS' success lies in the combination of opposites, the fanatical beliefs of one group and the strategic calculations of the other.

Bakr gradually became one of the military leaders in Iraq, and he was held from 2006 to 2008 in the US military's Camp Bucca and Abu Ghraib Prison. He survived the waves of arrests and killings by American and Iraqi special units, which threatened the very existence of the IS precursor organization in 2010, Islamic State in Iraq.

For Bakr and a number of former high-ranking officers, this presented an opportunity to seize power in a significantly smaller circle of jihadists. They utilized the time they shared in Camp Bucca to establish a large network of contacts. But the top leaders had already known each other for a long time. Haji Bakr and an additional officer were part of the tiny secret-service unit attached to the anti-aircraft division. Two other IS leaders were from a small community of Sunni Turkmen in the town of Tal Afar. One of them was a high-ranking intelligence officer as well.

In 2010, the idea of trying to defeat Iraqi government forces militarily seemed futile. But a powerful underground organization took shape through acts of terror and protection rackets. When the uprising against the dictatorship of the Assad clan erupted in neighboring Syria, the organization's leaders sensed an opportunity. By late 2012, particularly in the north, the formerly omnipotent government forces had largely been defeated and expelled. Instead, there were now hundreds of local councils and rebel brigades, part of an anarchic mix that no one could keep track of. It was a state of vulnerability that the tightly organized group of ex-officers sought to exploit.

Attempts to explain IS and its rapid rise to power vary depending on who is doing the explaining. Terrorism experts view IS as an al-Qaida offshoot and attribute the absence of spectacular attacks to date to what they view as a lack of organizational capacity. Criminologists see IS as a mafia-like holding company out to maximize profit. Scholars in the humanities point to the apocalyptic statements by the IS media department, its glorification of death and the belief that Islamic State is involved in a holy mission.

But apocalyptic visions alone are not enough to capture cities and take over countries. Terrorists don't establish countries. And a criminal cartel is unlikely to generate enthusiasm among supporters around the world, who are willing to give up their lives to travel to the "Caliphate" and potentially their deaths.

IS has little in common with predecessors like al-Qaida aside from its jihadist label. There is essentially nothing religious in its actions, its strategic planning, its unscrupulous changing of alliances and its precisely implemented propaganda narratives. Faith, even in its most extreme form, is just one of many means to an end. Islamic State's only constant maxim is the expansion of power at any price.

### **The Implementation of the Plan**

The expansion of IS began so inconspicuously that, a year later, many Syrians had to think for a moment about when the jihadists had appeared in their midst. The Dawah offices that were opened in many towns in northern Syria in the spring of 2013 were innocent-looking missionary offices, not unlike the ones that Islamic charities have opened worldwide.

When a Dawah office opened in Raqqa, "all they said was that they were 'brothers,' and they never said a word about the 'Islamic State'," reports a doctor who fled from the city. A Dawah office was also opened in Manbij, a liberal city in Aleppo Province, in the spring of 2013. "I didn't even notice it at first," recalls a young civil rights activist. "Anyone was allowed to open what he wished. We would never have suspected that someone other than the regime could threaten us. It was only when the fighting erupted in January that we learned that Da'ish," the Arab acronym for IS, "had already rented several apartments where it could store weapons and hide its men."

The situation was similar in the towns of al-Bab, Atarib and Azaz. Dawah offices were also opened in neighboring Idlib Province in early 2013, in the towns of Sermada, Atmeh, Kafr Takharim, al-Dana and Salqin. As soon as it had identified enough "students" who could be

recruited as spies, IS expanded its presence. In al-Dana, additional buildings were rented, black flags raised and streets blocked off. In towns where there was too much resistance or it was unable to secure enough supporters, IS chose to withdraw temporarily. At the beginning, its modus operandi was to expand without risking open resistance, and abduct or kill "hostile individuals," while denying any involvement in these nefarious activities.

The fighters themselves also remained inconspicuous at first. Bakr and the advance guard had not brought them along from Iraq, which would have made sense. In fact, they had explicitly prohibited their Iraqi fighters from going to Syria. They also chose not to recruit very many Syrians. The IS leaders opted for the most complicated option instead: They decided to gather together all the foreign radicals who had been coming to the region since the summer of 2012. Students from Saudi Arabia, office workers from Tunisia and school dropouts from Europe with no military experience were to form an army with battle-tested Chechens and Uzbeks. It would be located in Syria under Iraqi command.

Already by the end of 2012, military camps had been erected in several places. Initially, no one knew what groups they belonged to. The camps were strictly organized and the men there came from numerous countries -- and didn't speak to journalists. Very few of them were from Iraq. Newcomers received two months of training and were drilled to be unconditionally obedient to the central command. The set-up was inconspicuous and also had another advantage: though necessarily chaotic at the beginning, what emerged were absolutely loyal troops. The foreigners knew nobody outside of their comrades, had no reason to show mercy and could be quickly deployed to many different places. This was in stark contrast to the Syrian rebels, who were mostly focused on defending their hometowns and had to look after their families and help out with the harvest. In fall 2013, IS books listed 2,650 foreign fighters in the Province of Aleppo alone. Tunisians represented a third of the total, followed by Saudi Arabians, Turks, Egyptians and, in smaller numbers, Chechens, Europeans and Indonesians.

Later too, the jihadist cadres were hopelessly outnumbered by the Syrian rebels. Although the rebels distrusted the jihadists, they didn't join forces to challenge IS because they didn't want to risk opening up a second front. Islamic State, though, increased its clout with a simple trick: The men always appeared wearing black masks, which not only made them look terrifying, but also meant that no one could know how many of them there actually were. When groups of 200 fighters appeared in five different places one after the other, did it mean that IS had 1,000 people? Or 500? Or just a little more than 200? In addition, spies also ensured that IS leadership was constantly informed of where the population was weak or divided or where there were local conflict, allowing IS to offer itself as a protective power in order to gain a foothold.

### **The Capture of Raqqa**

Raqqa, a once sleepy provincial city on the Euphrates River, was to become the prototype of the complete IS conquest. The operation began subtly, gradually became more brutal and, in the end, IS prevailed over larger opponents without much of a fight. "We were never very political," explained one doctor who had fled Raqqa for Turkey. "We also weren't religious and didn't pray much."

When Raqqa fell to the rebels in March 2013, a city council was rapidly elected. Lawyers, doctors and journalists organized themselves. Women's groups were established. The Free Youth Assembly was founded, as was the movement "For Our Rights" and dozens of other initiatives. Anything seemed possible in Raqqa. But in the view of some who fled the city, it also marked the start of its downfall.

True to Haji Bakr's plan, the phase of infiltration was followed by the elimination of every person who might have been a potential leader or opponent. The first person hit was the head of the city council, who was kidnapped in mid-May 2013 by masked men. The next person to disappear was the brother of a prominent novelist. Two days later, the man who had led the group that painted a revolutionary flag on the city walls vanished.

"We had an idea who kidnapped him," one of his friends explains, "but no one dared any longer to do anything." The system of fear began to take hold. Starting in July, first dozens and then hundreds of people disappeared. Sometimes their bodies were found, but they usually disappeared without a trace. In August, the IS military leadership dispatched several cars driven by suicide bombers to the headquarters of the FSA brigade, the "Grandsons of the Prophet," killing dozens of fighters and leading the rest to flee. The other rebels merely looked on. IS leadership had spun a web of secret deals with the brigades so that each thought it was only the others who might be the targets of IS attacks.

On Oct. 17, 2013, Islamic State called all civic leaders, clerics and lawyers in the city to a meeting. At the time, some thought it might be a gesture of conciliation. Of the 300 people who attended the meeting, only two spoke out against the ongoing takeover, the kidnappings and the murders committed by IS.

One of the two was Muhannad Habayebna, a civil rights activist and journalist well known in the city. He was found five days later tied up and executed with a gunshot wound to his head. Friends received an anonymous email with a photo of his body. The message included only one sentence: "Are you sad about your friend now?" Within hours around 20 leading members of the opposition fled to Turkey. The revolution in Raqqa had come to an end.

A short time later, the 14 chiefs of the largest clans gave an oath of allegiance to Emir Abu Bakr al-Baghdadi. There's even a film of the ceremony. They were sheiks with the same clans that had sworn their steadfast loyalty to Syrian President Bashar Assad only two years earlier.

### **The Death of Haji Bakr**

Until the end of 2013, everything was going according to Islamic State's plan -- or at least according to the plan of Haji Bakr. The caliphate was expanding village by village without being confronted by unified resistance from Syrian rebels. Indeed, the rebels seemed paralyzed in the face of IS' sinister power.

But when IS henchmen brutally tortured a well-liked rebel leader and doctor to death in December 2013, something unexpected happened. Across the country, Syrian brigades -- both secular and parts of the radical Nusra Front -- joined together to do battle with Islamic State. By

attacking IS everywhere at the same time, they were able to rob the Islamists of their tactical advantage -- that of being able to rapidly move units to where they were most urgently needed.

Within weeks, IS was pushed out of large regions of northern Syria. Even Raqqa, the Islamic State capital, had almost fallen by the time 1,300 IS fighters arrived from Iraq. But they didn't simply march into battle. Rather, they employed a trickier approach, recalls the doctor who fled. "In Raqqa, there were so many brigades on the move that nobody knew who exactly the others were. Suddenly, a group in rebel dress began to shoot at the other rebels. They all simply fled."

A small, simple masquerade had helped IS fighters to victory: Just change out of black clothes into jeans and vests. They did the same thing in the border town of Jarablus. On several occasions, rebels in other locations took drivers from IS suicide vehicles into custody. The drivers asked in surprise: "You are Sunnis too? Our emir told me you were infidels from Assad's army."

Once complete, the picture begins to look absurd: God's self-proclaimed enforcers on Earth head out to conquer a future worldly empire, but with what? With ninja outfits, cheap tricks and espionage cells camouflaged as missionary offices. But it worked. IS held on to Raqqa and was able to reconquer some of its lost territories. But it came too late for the great planner Haji Bakr.

Haji Bakr stayed behind in the small city of Tal Rifaat, where IS had long had the upper hand. But when rebels attacked at the end of January 2014, the city became divided within just a few hours. One half remained under IS control while the other was wrested away by one of the local brigades. Haji Bakr was stuck in the wrong half. Furthermore, in order to remain incognito he had refrained from moving into one of the heavily guarded IS military quarters. And so, the godfather of snitching was snitched on by a neighbor. "A Daish sheik lives next door!" the man called. A local commander named Abdelmalik Hadbe and his men drove over to Bakr's house. A woman jerked open the door and said brusquely: "My husband isn't here."

But his car is parked out front, the rebels countered.

At that moment, Haji Bakr appeared at the door in his pajamas. Hadbe ordered him to come with them, whereupon Bakr protested that he wanted to get dressed. No, Hadbe repeated: "Come with us! Immediately!"

Surprisingly nimbly for his age, Bakr jumped back and kicked the door closed, according to two people who witnessed the scene. He then hid under the stairs and yelled: "I have a suicide belt! I'll blow up all of us!" He then came out with a Kalashnikov and began shooting. Hadbe then fired his weapon and killed Bakr.

When the men later learned who they had killed, they searched the house, gathering up computers, passports, mobile phone SIM cards, a GPS device and, most importantly, papers. They didn't find a Koran anywhere.

Haji Bakr was dead and the local rebels took his wife into custody. Later, the rebels exchanged her for Turkish IS hostages at the request of Ankara. Bakr's valuable papers were initially hidden away in a chamber, where they spent several months.

## **A Second Cache of Documents**

Haji Bakr's state continued to work even without its creator. Just how precisely his plans were implemented -- point by point -- is confirmed by the discovery of another file. When IS was forced to rapidly abandon its headquarters in Aleppo in January 2014, they tried to burn their archive, but they ran into a problem similar to that confronted by the East German secret police 25 years earlier: They had too many files.

Some of them remained intact and ended up with the al-Tawhid Brigade, Aleppo's largest rebel group at the time. After lengthy negotiations, the group agreed to make the papers available to SPIEGEL for exclusive publication rights -- everything except a list of IS spies inside of al-Tawhid.

An examination of the hundreds of pages of documents reveals a highly complex system involving the infiltration and surveillance of all groups, including IS' own people. The jihad archivists maintained long lists noting which informants they had installed in which rebel brigades and government militias. It was even noted who among the rebels was a spy for Assad's intelligence service.

"They knew more than we did, much more," said the documents' custodian. Personnel files of the fighters were among them, including detailed letters of application from incoming foreigners, such as the Jordanian Nidal Abu Eysch. He sent along all of his terror references, including their telephone numbers, and the file number of a felony case against him. His hobbies were also listed: hunting, boxing, bomb building.

IS wanted to know everything, but at the same time, the group wanted to deceive everyone about its true aims. One multiple-page report, for example, carefully lists all of the pretexts IS could use to justify the seizure of the largest flour mill in northern Syria. It includes such excuses as alleged embezzlement as well as the ungodly behavior of the mill's workers. The reality -- that all strategically important facilities like industrial bakeries, grain silos and generators were to be seized and their equipment sent to the caliphate's unofficial capital Raqqa -- was to be kept under wraps.

Over and over again, the documents reveal corollaries with Haji Bakr's plans for the establishment of IS -- for example that marrying in to influential families should be pushed. The files from Aleppo also included a list of 34 fighters who wanted wives in addition to other domestic needs. Abu Luqman and Abu Yahya al-Tunis, for example, noted that they needed an apartment. Abu Suheib and Abu Ahmed Osama requested bedroom furniture. Abu al-Baraa al Dimaschqi asked for financial assistance in addition to a complete set of furniture, while Abu Azmi wanted a fully automatic washing machine.

## **Shifting Alliances**

But in the first months of 2014, yet another legacy from Haji Bakr began playing a decisive role: His decade of contacts to Assad's intelligence services.

In 2003, the Damascus regime was panicked that then-US President George W. Bush, after his victory over Saddam Hussein, would have his troops continue into Syria to topple Assad as well. Thus, in the ensuing years, Syrian intelligence officials organized the transfer of thousands of radicals from Libya, Saudi Arabia and Tunisia to al-Qaida in Iraq. Ninety percent of the suicide attackers entered Iraq via the Syrian route. A strange relationship developed between Syrian generals, international jihadists and former Iraqi officers who had been loyal to Saddam -- a joint venture of deadly enemies, who met repeatedly to the west of Damascus.

At the time, the primary aim was to make the lives of the Americans in Iraq hell. Ten years later, Bashar Assad had a different motive to breathe new life into the alliance: He wanted to sell himself to the world as the lesser of several evils. Islamist terror, the more gruesome the better, was too important to leave it up to the terrorists. The regime's relationship with Islamic State is -- just as it was to its predecessor a decade prior -- marked by a completely tactical pragmatism. Both sides are trying to use the other in the assumption that it will emerge as the stronger power, able to defeat the discrete collaborator of yesterday. Conversely, IS leaders had no problem receiving assistance from Assad's air force, despite all of the group's pledges to annihilate the apostate Shiites. Starting in January 2014, Syrian jets would regularly -- and exclusively -- bomb rebel positions and headquarters during battles between IS and rebel groups.

In battles between IS and rebels in January 2014, Assad's jets regularly bombed only rebel positions, while the Islamic State emir ordered his fighters to refrain from shooting at the army. It was an arrangement that left many of the foreign fighters deeply disillusioned; they had imaged jihad differently.

IS threw its entire arsenal at the rebels, sending more suicide bombers into their ranks in just a few weeks than it deployed during the entire previous year against the Syrian army. Thanks in part to additional air strikes, IS was able to reconquer territory that it had briefly lost.

Nothing symbolizes the tactical shifting of alliances more than the fate of the Syrian army's Division 17. The isolated base near Raqqa had been under rebel siege for more than a year. But then, IS units defeated the rebels there and Assad's air force was once again able to use the base for supply flights without fear of attack.

But a half year later, after IS conquered Mosul and took control of a gigantic weapons depot there, the jihadists felt powerful enough to attack their erstwhile helpers. IS fighters overran Division 17 and slaughtered the soldiers, whom they had only recently protected.

### **What the Future May Hold**

The setbacks suffered by IS in recent months -- the defeat in the fight for Kurdish enclave Kobani and, more recently, the loss of the Iraqi city of Tikrit, have generated the impression that the end of Islamic State is nigh. As though it, in its megalomania, overreached itself, has lost its

mystique, is in retreat and will soon disappear. But such forced optimism is likely premature. The IS may have lost many fighters, but it has continued expanding in Syria.

It is true that jihadist experiments in ruling a specific geographical area have failed in the past. Mostly, though, that was because of their lack of knowledge regarding how to administer a region, or even a state. That is exactly the weakness that IS strategists have long been aware of -- and eliminated. Within the "Caliphate," those in power have constructed a regime that is more stable and more flexible than it appears from the outside.

Abu Bakr al-Baghdadi may be the officially named leader, but it remains unclear how much power he holds. In any case, when an emissary of al-Qaida head Ayman al-Zawahiri contacted the Islamic State, it was Haji Bakr and other intelligence officers, and not al-Baghdadi, whom he approached. Afterwards, the emissary bemoaned "these phony snakes who are betraying the real jihad."

Within IS, there are state structures, bureaucracy and authorities. But there is also a parallel command structure: elite units next to normal troops; additional commanders alongside nominal military head Omar al-Shishani; power brokers who transfer or demote provincial and town emirs or even make them disappear at will. Furthermore, decisions are not, as a rule, made in Shura Councils, nominally the highest decision-making body. Instead, they are being made by the "people who loosen and bind" (*ahl al-hall wa-l-aqd*), a clandestine circle whose name is taken from the Islam of medieval times.

Islamic State is able to recognize all manner of internal revolts and stifle them. At the same time, the hermitic surveillance structure is also useful for the financial exploitation of its subjects.

The air strikes flown by the US-led coalition may have destroyed the oil wells and refineries. But nobody is preventing the Caliphate's financial authorities from wringing money out of the millions of people who live in the regions under IS control -- in the form of new taxes and fees, or simply by confiscating property. IS, after all, knows everything from its spies and from the data it plundered from banks, land-registry offices and money-changing offices. It knows who owns which homes and which fields; it knows who owns many sheep or has lots of money. The subjects may be unhappy, but there is minimal room for them to organize, arm themselves and rebel.

As the West's attention is primarily focused on the possibility of terrorist attacks, a different scenario has been underestimated: the approaching intra-Muslim war between Shiites and Sunnis. Such a conflict would allow IS to graduate from being a hated terror organization to a central power.

Already today, the frontlines in Syria, Iraq and Yemen follow this confessional line, with Shiite Afghans fighting against Sunni Afghans in Syria and IS profiting in Iraq from the barbarism of brutal Shiite militias. Should this ancient Islam conflict continue to escalate, it could spill over into confessionally mixed states such as Saudi Arabia, Kuwait, Bahrain and Lebanon.

In such a case, IS propaganda about the approaching apocalypse could become a reality. In its slipstream, an absolutist dictatorship in the name of God could be established.