



COALITION FOR INTERNATIONAL JUSTICE

FOLLOWING TAYLOR'S MONEY:

A PATH OF WAR AND DESTRUCTION

MAY 2005

Coalition for International Justice
529 14TH Street, NW Suite 1187
Washington, D.C., 20045
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A Chronology of Key Events

1985: Samuel Doe comes to power in Liberia after staging a bloody military coup.

1989: The National Patriotic Front of Liberia (NPFL), a rebel group led by Charles Taylor, invades Liberia from Côte d'Ivoire.

1991: The Revolutionary United Front (RUF), led by Foday Sankoh, launches an invasion of eastern Sierra Leone. The fighters include Sierra Leonean dissidents and Liberian fighters loyal to Charles Taylor.

1992: The NPFL launches an intense assault on West African peacekeepers in Monrovia. The U.N. Security Council imposes a Liberian arms embargo to curb arms trafficking from Liberia to the RUF rebels.

1994: RUF takes over Sierra Leone diamond areas. More than 50,000 people are killed, and up to 2.5 million displaced.

1995: Peace agreement signed in Abuja, Nigeria, providing for an interim Liberian government and national elections.

1996 (April): Fierce factional fighting resumes and spreads to Monrovia and it is estimated that roughly 150,000 to 200,000 people die and hundreds of thousands of refugees flee the country.

1997: RUF takes over the Kono region in eastern Sierra Leone, the site of rich diamond fields that fund both the RUF and Charles Taylor.

1997 (July): Presidential and legislative elections held in Liberia. Taylor wins a landslide and his National Patriotic Party wins a majority of seats in the National Assembly.

1999: A rebel group, Liberians United for Reconciliation and Democracy (LURD), starts a rebellion to oust Taylor. Ghana and Nigeria accuse Liberia of supporting the RUF in Sierra Leone. The US and Britain threaten to suspend international aid to Liberia.

2000: The U.N. Security Council places an 18-month ban on the international sale of diamonds to try and undermine the RUF. Liberian defense forces launch an offensive against rebels in Liberia's north.

2001 (May): The U.N. Security Council imposes limited sanctions on Liberia to punish Taylor for supporting the RUF: an arms importation ban, a ban on foreign travel by ranking members of the Liberian government, and a ban on the trade of illicit diamonds.

2002 (January): The Disarmament, Demobilization, and Reintegration (DDR) campaign in Sierra Leone officially ends. Approximately 21,000 of the 54,000 ex-combatants participate in reintegration programs.

2003 (April): A LURD splinter group, the Movement for Democracy in Liberia (MODEL), begins incursions from Côte d'Ivoire into southeastern Liberia.

2003 (June 4): The U.N.-backed Special Court for Sierra Leone indicts Charles Taylor for 17 counts of war crimes and crimes against humanity committed during his involvement in Sierra Leone's civil war.

2003 (August): Taylor steps down from power on August 11 and goes into exile in Nigeria. Peace talks lead to a transitional, power-sharing government to lead the country until the October 2005 elections. Gyude Bryant is chosen to head the interim administration.

2003 (September): The U.N. launches a peacekeeping mission, the United Nations Mission in Liberia (UNMIL), by deploying thousands of troops to the region.

2004 (March): The U.N. Security Council votes to freeze Taylor's assets.

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1. Executive Summary

This report outlines the financial network of former Liberian president Charles Taylor and demonstrates how Taylor's control of this revenue stream poses a serious, ongoing threat to Liberia, West Africa, and beyond. It focuses primarily on events since Taylor became president of Liberia in 1997 through to the present. Since August 2003, Taylor has been exiled in Calabar, Nigeria, where he continues to use his wealth to pursue political objectives in the region. The U.N.-backed Special Court for Sierra Leone is seeking to try Taylor for crimes against humanity.

Taylor's current financial resources derive in part from his activities as a warlord in, and later president of, Liberia, in part from investments made since August 2003.

As warlord, Taylor controlled Liberia's diamond-rich regions in western Lofa county and eastern Sierra Leone. He also controlled timber concessions, iron ore deposits, and rubber plantations. The U.S. government estimated in 1996 that from 1990-1994 Taylor had access to "upwards of \$75 million a year passing through his hands."¹

After assuming the presidency, Taylor's income grew. We estimate he generated an income of at least \$105 million per year from 1997 through to the end of his presidency in August 2003. This derived from the continued spoliation of Liberia's diamonds and timber, and the imposition of private taxes on gasoline and rice importation, and on rubber, coffee and rice production. As he also drew freely from Liberia's public treasury, the actual amounts available to him may have been much higher.

During both these periods, Taylor spent much of his income on massive weapons purchases, payments to buy the loyalty of mercenary troops, and support for proxy armies. This cost an annual \$70-80 million, leaving him with capital estimated at between \$150 and \$210 million by August 2003. At least some of this money appears to be banked in West Africa (Burkina Faso, Côte d'Ivoire, Ghana), Europe (France, Italy, Liechtenstein, Switzerland), Panama and the Caribbean. Law enforcement and intelligence officials in Europe believe Taylor has at least 30 front companies active in hiding his assets at this time.² A sizeable amount is currently ferried by courier back and forth as cash between Liberia, Nigeria and other West African countries.³

After August 2003, Taylor used his contacts with international criminal networks to carry out investments, create shell corporations, and hide his money in order to escape UN and U.S. efforts to freeze his assets. Taylor's current income is derived largely from ongoing investments inside Liberia—including a major mobile phone company, Lone Star. He also draws on investments made since the early 1990s in offshore havens, and appears to have an interest in a new attempt to form a diamond monopoly in Liberia.

From his asylum base in Calabar, Nigeria, Taylor can direct these monies to finance operations aimed at maintaining and furthering his influence in Liberia, and

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fostering regional instability, his historical modus operandi. Three examples of his current activities bear this out.

First, much of his current capital flow is channeled into undermining Liberia's fragile peace process. Special Court investigators believe he is giving money to at least nine of the eighteen parties vying in the October 2005 presidential elections.⁴ Political leaders inside Liberia, including staunch Taylor allies, and other investigators, corroborate these charges.⁵ Taylor is also thought by the Court to have funded violent demonstrations in Monrovia, Liberia's capital, in October 2004.⁶

Second, Taylor appears to be funding, training, and arming a small but potent military force that poses a significant threat to the stability of West Africa and beyond. There is evidence that Taylor has given hundreds of thousands of dollars to two long-standing, loyal military commanders, with instructions for them to recruit several hundred combatants among the floating population of experienced fighters left over from the region's wars.⁷

Third, Taylor has been publicly accused by the Special Court of involvement in the assassination attempt on January 19, 2005, on Lansana Conté, the Guinean president, in retaliation for Conté's support for the rebel groups, Liberians United for Reconciliation and Democracy (LURD) and the Movement for Democracy in Liberia (MODEL), that precipitated Taylor's fall from power in 2003.⁸ The attempt failed when the wrong car was hit by gunfire in Conakry, the capital of Guinea.

These activities clearly violate the terms of Taylor's political asylum in Nigeria that stipulate that Taylor refrain from interfering in Liberian and regional affairs.⁹ The U.N. Special Representative for Liberia, the Special Court for Sierra Leone, European officials, and members of the U.S. Congress have all called Taylor's activities a clear and present danger to Liberia, West Africa, and international peace and security generally.¹⁰

2. Background

From 1989 until assuming the presidency in 1997, Taylor waged a brutal, destructive war against the Liberian government and other warlords. In 1991, he helped establish and train the Revolutionary United Front (RUF), a rebel group and proxy army in neighboring Sierra Leone. The wars helped destroy two of West Africa's more prosperous nations, left hundreds of thousands dead, and millions displaced from their homes. Less than a year after launching his December 1989 insurgency inside Liberia from neighboring Côte d'Ivoire, Taylor controlled most of the vital economic regions of Liberia and was reaping millions of dollars to purchase weapons and pay his troops.¹¹ In 1997 he became president of Liberia.

This report maps out how Taylor gained access to and spent hundreds of millions of dollars since 1997, and also identifies some of his current revenue sources. It examines the sophisticated links Taylor developed to organized criminal groups and terrorist organizations that have allowed him to procure hundreds of tons of weapons from an astonishingly broad range of groups and individuals. In 2000, for example, organized crime groups from China, Israel, Russia, South Africa, and Ukraine were operating simultaneously in Liberia with Taylor's knowledge and permission, as were the terrorist organizations Hezbollah and al Qaeda. In exchange for helping fund Taylor's weapons procurement, these groups extracted millions of dollars in diamonds, timber and other resources.

The extensive financial, military and political networks Taylor established range from the Balkans to Central America, Bulgaria to Iran. His inner circle of financial advisers and weapons purchasers include, among others, American, Belgian, Dutch, Israeli, Lebanese, Libyan, Russian, Senegalese, and South African citizens. His access to these international criminal networks greatly increased the carnage his troops and those of his allies were able to inflict in the region. His continuing ties to a number of these groups increase the threat Taylor still poses to regional stability.

This report uses evidence of these financial associations drawn from a variety of sources: conversations with former and current Taylor associates who have direct knowledge of events; confidential communications believed to be between Emmanuel Shaw (a longtime associate of Taylor's, currently his "financial advisor") and Taylor, uncovered by Global Witness and reviewed by the authors; and discussions with law enforcement and intelligence officials from the United States and various European countries, and with investigators at the Special Court for Sierra Leone. Given Taylor's history of murdering associates and his continued reach and publicly-stated desire to return to Liberia, few who know firsthand of his dealings are willing to divulge their identities. The great majority of correspondents and interviewees for this report requested anonymity. Intelligence and law enforcement sources likewise requested that no names be used in order not to compromise their ongoing investigations.

Together, these sources and documents show that a small group of people continue to insure Taylor receives up to \$1 million a month in revenue from his Liberian

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investments alone. It is also clear that Taylor has sought to—and likely succeeded in—establishing several front companies to handle his finances during his exile. Numerous individuals with longstanding links to Taylor, now based in Liberia, Nigeria, Burkina Faso, and Ghana, continue to play important roles in Taylor’s financial structure.

While some of the estimated \$685 million that passed through Taylor’s hands during his six and a half years in office was sheltered outside Liberia, much of his wealth was used to sponsor his wars in Liberia and Sierra Leone. In Liberia, Taylor’s forces abducted thousands of children, many of whom were forced to join Small Boy Units, the shock troops of the war. His use of torture, rape, and enslavement are well documented. His proxy forces in neighboring Sierra Leone, the Revolutionary United Front, gained international notoriety for those crimes, as well as for their signature atrocity of hacking off the arms, legs and ears of civilians.

In June 2003, the U.N.-backed Special Court for Sierra Leone unsealed its March indictment of Taylor and several of his closest associates for war crimes and crimes against humanity committed during those campaigns. The Court is charged with trying those bearing “greatest responsibility” for crimes conducted during the war’s prosecution. In August 2003, with rival anti-Taylor rebel factions closing in on Monrovia and vowing to kill him and the Special Court’s indictment looming, Taylor was granted political asylum in Nigeria. He and his entourage were settled in a government guesthouse in Calabar, in southeastern Nigeria.

Taylor in Calabar

Taylor’s financial network continues to operate, despite his exile in Calabar, Nigeria. It is operated largely by the same confidants that have been with him over the past decade. Taylor is operating without oversight in Nigeria. He has access to a private telephone and Internet line, private transport, and the use of West African banking services.¹² By these means he is in a position to organize money flows and to direct operations outside Nigeria while he and his large entourage live in a stately guest compound provided by the Nigerian government.

As early as October 2003, the Nigerian foreign ministry was formally alerted by a Liberian government official to Taylor’s ongoing economic activity and his use of loyalists inside the Liberian embassy in Nigeria to conduct his business.¹³ (*See Appendix I for a copy of the Liberian diplomat’s letter to the Nigerian foreign ministry.*) His chief agent in Nigeria is Martin George, a long-time confidant whom Taylor appointed ambassador shortly after going into exile. He reportedly retroactively dated the appointment so Martin and other loyalists could obtain diplomatic immunity for their actions. Martin and other Liberian diplomats frequently visit Calabar, Nigeria, where Taylor currently resides, to help facilitate his investments and the movement of cash. The Nigerian government has taken no steps to curb Taylor’s actions or, as far as can be determined, otherwise responded to the Liberian official’s concerns.

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Nor has the government taken any steps to crack down on the corruption Taylor has spread among Nigerian state security forces. To insure his personal security, Taylor pays each Nigerian member of his security detail, made up of state security officers and police officials, \$200 per month, as against an official salary of \$80 per month or less.¹⁴

Multiple reliable Liberian sources and U.N. investigators confirm that much of Taylor's money generated in Liberia is carried by courier to him in Calabar.¹⁵ Nigeria is apparently exercising little oversight of Taylor's many visitors, and it has not been possible to identify them. Based on interviews with persons in position to know, however, we believe much of the money is taken from Monrovia by commercial flight to either Ouagadougou, Burkina Faso, or Abidjan, Côte d'Ivoire, by the wives of Taylor's close associates. This is necessary because most of Taylor's associates are on the United Nations travel ban list, but their spouses are not. From these places, the money is often given to unidentified young women who will attract little notice as they travel back and forth to Calabar.

Taylor is reportedly using much of this current capital flow to influence the upcoming October 2005 presidential elections in Liberia. Investigators for the Special Court for Sierra Leone claim Taylor is backing fully half of the 18 parties putting forward candidates in the election. According to a former Taylor ally, Francis Garlawolu, a self-proclaimed presidential candidate on the ticket of Taylor's former ruling National Patriotic Party (NPP), Taylor has been "meddling in the party's affairs" by donating money.¹⁶

Taylor has often sent money back into Liberia for payment to his military commanders there. In his March 17, 2005 report to the Security Council, U.N. Secretary General Kofi Annan said Taylor's "former military commanders and business associates, as well as members of his political party, maintain regular contact with him and are planning to undermine the peace process" in Liberia.¹⁷

3. Financial Network: Key Figures

Following Taylor's money is difficult because his business arrangements are designed to hide the origin and ownership of his investments. Businesses are often held by other businesses, and/or registered in offshore corporations with nominee shareholders. This, coupled with Taylor's use of aliases and false identities, means Taylor's name does not appear on any of the transactions traced in this report. Often the only visible link may be in the overlapping of names and shell companies in the convoluted web of financial entities.

From the early days of his insurgency, Taylor lured over to his side many of those who had played key financial roles in the corrupt governments before him. Using their expertise, he set about creating a highly compartmentalized financial structure. This fragmentation, with only Taylor knowing all the pieces of the structure, ensured that no single person or setback could severely disrupt his operations.

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Taylor also seems to have spent considerable time and energy setting up offshore havens for his money, through some of the individuals listed below. Law enforcement officials on several continents are looking into these enterprises and have requested that the companies and suspected proxy owners not be named. Investigations are ongoing in Liechtenstein, Switzerland, France, Italy, and the United States. Records obtained by the authors indicate that Taylor also controls several companies in St. Kitts and Nevis, a tax haven, and possibly in Slovenia.¹⁸ Investigators from several European countries have noted the overlap between those under investigation for handling Taylor's money and those wanted for handling the money of, and illicit trade with, Saddam Hussein, the Marcos family in the Philippines, and other discredited despots.

Taylor and his main financial advisers maintained numerous bank accounts in different countries, in their own names and in the names of diamond dealers. The accounts were held in various branches of the former Riggs Bank in Washington, D.C.; in Dubai, Lebanon, Burkina Faso, and Côte d'Ivoire; as well as small West African institutions. While the U.S. accounts have been closed before financial sanctions went into effect, it is not clear if the accounts continue to operate.¹⁹

Several of Taylor's long-time confidants today manage his enterprise and supply him with money in Calabar. Given the highly secretive nature of his current dealings, exact knowledge of sources of income and expenditures during Taylor's exile is difficult to determine. While precisely quantifying Taylor's total revenues is not possible, our research establishes that he has assembled a multinational network of financial and political fixers and arms dealers over the years, many of whom are still active on his behalf. Some of the principal players in his network and the work they have undertaken on Taylor's behalf include:

Martin George

In late 2003, Martin George was retroactively named Liberian ambassador to Nigeria by Taylor, while in Calabar. The appointment letter was backdated to make it appear that George was appointed while Taylor was still president of Liberia.²⁰ George spends much of his time with Taylor in Calabar, as do several other Liberian embassy officials appointed by Taylor in the same manner. On August 25, 2004, George was placed on the United Nations travel ban and assets seizure list because of his ongoing financial ties to Taylor.²¹ *(For a complete list of individuals placed on the U.N travel ban and assets seizure lists, please see Appendix 2 and Appendix 3.)*

Just days after Taylor arrived in Calabar, George introduced him to a local Nigerian lawyer named Eugene Opara for the purpose of establishing "in the Republic of Nigeria a business organization capable of taking maximum advantage of commercial opportunities which may be of interest" to Taylor.²² *(See Appendix 4 for a memo on the organization and establishment of 'Newco' Holding Company Limited.)* The plan was to establish a holding company, given the temporary name of "NewCo" "as a vehicle to represent Client's commercial interests and investments through a number of operating subsidiary companies." The five subsidiaries would be: NewCo Holdings and Investment Company Ltd., NewCo Trading Ltd., NewCo Aviation Company Ltd., NewCo Shipping

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Company Ltd., and NewCo Properties, Ltd.²³ Because NewCo is a common designator for companies in formation, it has not been possible to establish what transpired after this business proposal was made. However, sources with direct knowledge of events say Taylor regularly uses a company called United Enterprises to carry out his activities. The amount of \$160,000 was sent by Taylor through United Enterprises to the LBDI bank in Monrovia to pay for the violent street demonstrations in Monrovia last October.²⁴

George is also a key officer in a company that recently helped finance an attempted secret diamond mining deal in Liberia that the U.N. described as “extremely opaque,” noting there was “no formal bidding process and no consultations” with appropriate government agencies.²⁵ The involvement of George in the West Africa Mining Corporation (WAMCO) deal likely indicates Taylor’s capital was involved, according to European intelligence sources.²⁶ The deal, structured through companies with overlapping directors, shared addresses, and difficult to decipher chains of command are hallmarks of Taylor’s business enterprises. Also, the explicit authorization for WAMCO to form militias to protect operations lent a military component to the enterprise that is highly suspect.

The Case of WAMCO and ATDI

West African Mining Corporation (WAMCO), a company with no prior mining experience, was given a ten-year concession on most diamond mining in Liberia, despite a UN ban on Liberian diamond exports in 2001. This ‘extremely opaque’ deal was signed by Liberian government ministers in February 2005, with no bidding process, and would create a de facto monopoly over many western Liberian diamond-producing regions.ⁱ

The contact of one of the main financing companies in Liberia is Martin George, Taylor’s financial confidant and current Liberian ambassador to Nigeria. In a set-up similar to others used by Taylor, the financing and executing companies are all set up to overlap with each other, with no one holding ultimate responsibility, and no clear lines of responsibility.

In this case, the key person was Michael St. Yrian, a French national granted a Liberian diplomatic passport, a favor that allows him to travel more easily and without being subject to searches. St. Yrian was a representative of Samsson, a multinational holding company, where he likely came into contact with George and developed a personal relationship. St. Yrian was also involved with WAMCO, one of Wamco’s shareholders London International Bank Limited (LIB), and the Liberian government.ⁱⁱ

St. Yrian also served as a consultant for Advanced Topographic Development Images (ATDI), a company that recently signed a top-secret \$2.2 million deal with a handful of Liberian government officials for exclusive rights to serve as the government’s regulatory agents for all telecommunications operators.ⁱⁱⁱ The contract was soon cancelled after Liberian ministers discovered the true nature of the contract to be “unfounded, discriminatory, and nontransparent.”^{iv}

i Report of the Panel of Experts established pursuant to Security Council Resolution 1579 (2004) concerning Liberia, United Nations (Document S/2005/176), 17 March 2005.

ii “Double Wamco,” *Africa Confidential*, Vol. 46 No. 9, 29 April 2005.

iii “\$2.2 Million Secret Deal Backfires,” *The Analyst* (Monrovia), 18 April 2005.

iv “ATDI Suspends Activities in Liberia,” *The Analyst* (Monrovia), 4 May 2005.

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(See attached WAMCO and ATDI flow chart.)

Benoni Urey, Sanjivan Ruprah, Viktor Bout, and Gus Kouwenhoven

While George is the key link inside Nigeria, Taylor's main person on the ground in Liberia appears to be Benoni Urey. Urey, a Liberian national and long-time Taylor financial handler, was the Commissioner of Maritime Affairs in Taylor's government. In that capacity, he helped siphon off money from the Liberian International Shipping and Corporate Registry (LISCR) to purchase weapons, helped manage the Taylor-controlled Lone Star Communications, Liberia's monopoly mobile phone service provider until 2004, and was a primary liaison for the illegal purchase of weapons from the Russian arms dealer Viktor Bout.²⁷

Also in that capacity Urey was the direct superior of Sanjivan Ruprah, a Kenyan national and partner of Bout. Ruprah was granted a Liberian diplomatic passport under the name of Samir M. Nasr. The passport identifies him as Deputy Commissioner of Maritime Affairs.²⁸ Ruprah also served as "Global Civil Aviation Agent Worldwide," as authorized by Liberian Civil Aviation Regulatory Authority. There, in the late 1990s, he helped Bout register his four dozen aircraft in Liberia.²⁹ The aircraft were largely used to break U.N. arms embargoes across Africa and in Afghanistan, where Bout flew for both the Northern Alliance and the Taliban from the late 1990s until 2001.³⁰

Bout is designated on the U.N. travel ban and assets freeze lists, as well as U.S. Treasury. On April 26, U.S. Treasury went further, designating 30 Bout-associated companies and four Bout associates. The action froze the assets of the individuals and companies inside the United States. The list included several airlines such as Air Cess, Centrafrican Airlines and Abidjan Freight that were used to ship hundreds of tons of weapons to Taylor and whose role will be discussed in greater detail. *(For a complete list of Bout's designated companies, see Appendix 5.)*

Urey was also working with Dutch national Gus Kouwenhoven, the director of Oriental Timber Corporation (OTC), and helped arrange multiple weapons shipments on OTC ships. Kouwenhoven, also on the U.N. travel ban list, was arrested on March 25, 2005, in Rotterdam, Holland, and charged with violating the U.N. arms embargo and war crimes.

Because of his financial ties to Taylor, Urey was placed on the U.N. travel ban and asset freeze lists, and the U.S. Treasury Department's list of Specially Designated Individuals with whom it is illegal for U.S. citizens and companies to conduct business.³¹ *(For the July 2004 list of Liberian entries to the U.S. Treasury list, see Appendix 6.)*

Urey continues to direct Taylor enterprises such as Lone Star Communications, a primary generator of cash for Taylor in Nigeria. According to a source with direct knowledge of Liberian telecommunications, Lone Star Communications generated about \$36 million a year in revenue of which one-third, \$12 million, was Taylor's share. Such revenue figures appear high for a nation of 4 million people. But it is important to note that Liberia has no functioning, land-based telephone system. Therefore, all telecommunications within Liberia, as well as long-distance calls, are made on cellular telephones with the exception of a very small group of people that have access to satellite

telephones. Internet access, which could reduce the number of calls from the Liberian diaspora, is also virtually nonexistent, even in Monrovia. Because of Lone Star's monopoly on telephone services for several years, the company was able to charge exorbitant rates.

Because of payments to others involved and the cost of moving the money, the source estimated that Taylor received about \$10 million a year from Lone Star, from its inception in 2000 until the company's monopoly was broken in December 2004.³² Since other cellular telephone companies have been allowed to enter the market, the cost of local calls dropped from 50 cents a minute to 20 cents a minute, and the cost of calls to the United States dropped from \$1.25 a minute to 40 cents a minute. Lone Star also lost part of its customer base. In 2005, Lone Star was estimated to be generating about \$12 million a year, of which Taylor's share would be \$4 million.

Earlier this year, after Urey was placed on the Treasury Department's list of designated individuals, he attempted to sell a house he owns in Maryland for about \$1 million. The Treasury Department became aware of the deal in time to keep it from going through.³³ Urey was also part of a plan to cash in stock in a satellite telephone company in which the Liberia Bureau of Maritime Affairs, controlled by Urey, held stock. Urey, acting on Taylor's orders, requested one of Taylor's former wives to cash in nearly \$2 million in Inmarsat shares in London. The transaction was blocked by British authorities because of suspicions the money was going to Taylor.³⁴

Emmanuel Shaw II

One of Taylor's other main associates in Liberia, and a partner of Urey, is Emmanuel Shaw II. Like Urey, Shaw worked in the government overthrown by Taylor, and was implicated in various fraud schemes across Africa during that time. One of his main partners in several of his scams was the recently arrested Kouwenhoven (see above).

Shaw is a managing partner, with Urey, of Lone Star Communications and, in the months following Taylor's exile, was in touch through writings and telephone calls. In a letter believed to be from Shaw to Taylor obtained by Global Witness, Shaw describes himself as Taylor's "financial adviser."³⁵ These communications show that Shaw, who is also on both the U.N. travel ban and assets freeze list, continued to advise Taylor and help him move his money after Taylor went into exile.³⁶ During his long association with Taylor, when he was "Advisor to the President on Financial Affairs," Shaw was continually seeking ways to invest Taylor's money and his own in airlines, telecommunications and other business ventures.

From Shaw's documents, he appears to have had a considerable interest in offshore investments and in registering companies in offshore havens. Not only did he register some companies, but he had obtained the templates for company registration forms from several Caribbean offshore havens. Shaw was also involved in bringing diamond merchants to Liberia to meet with Taylor, including meetings brokered and recommended by a senior U.N. official serving in East Africa.³⁷

Shaw also had investments at the Robertsfield International airport, owning the hangars at Liberia's only international airport. He was the primary contact person for a series of illegal weapons shipments from Serbia. Shaw met the airplanes carrying weapons merchants who illegally imported tons of weapons into Liberia, escorted the weapons dealers and received gifts from them. He also leased two aircraft, both Boeing 727-200s (registrations YU-AKD and YU-AKM) from the weapons merchants. These aircraft were used to fly weapons from Ouagadougou, Burkina Faso to Liberia from November 2002 through February 2003. As the U.N investigating panel noted, "the range and capacity of these aircraft are ideal for rapid shipment of light weapons and ammunition and these aircraft could have dual use as revenue generator with passenger traffic and arms transporter when necessary."³⁸

Shaw's primary role now appears to be managing Taylor's portfolio. In the birthday letter believed to be from Shaw to Taylor, Shaw writes that Taylor's financial instructions are "difficult to implement because it will require a complete dismantling of the arrangements which I have carefully put in place to be able to fulfill your original mandate."

"First of all, it would be irresponsible of me not to put that thing to work and so most of it has been tied up in a way that will be difficult and expensive to undo," Shaw wrote. "I have now arranged for you to have almost all that is left. Any more will take me below certain minimum requirements, and lead to attention from junior staff and a serious erosion of credibility with senior officers. It is necessary to maintain credibility with the institution, so that they are willing to cooperate on future business as and when it presents itself. I also have to be careful about statutory audits, which are annually required here."³⁹ *(See Appendix 7 for a copy of the birthday letter believed to be from Shaw to Taylor.)*

While Shaw does not provide a description, it is clear what he is referring to is Taylor's major financial holdings in a financial institution. Additional papers believed to be from Shaw also contain instructions to a real estate agent regarding the sale of a house presumed to be Taylor's, "in the South of France." The letter offers the agent a 5 percent bonus if it is sold for more than \$15 million. There is no evidence the French have blocked any transactions in this regard, and, while it is not known if the house was sold, it shows the potential to liquidate assets to gain cash when necessary.

Ibrahim Bah

Ibrahim Bah is a longtime diamond dealer and arms merchant, still actively managing Taylor's finances. He is a Senegalese mercenary soldier who has worked closely with Taylor since they trained together in Libyan camps in the late 1980s. During Taylor's presidency, Bah became one of the key gatekeepers to Taylor for diamonds. Bah facilitated visits by al Qaeda operatives to Liberia to purchase tens of millions of dollars worth of diamonds in the nine months prior to the September 11 attacks.⁴⁰ He was uniquely positioned to do this because he spent time as a *mujahadeen* in Afghanistan as well as fighting for Hezbollah in Lebanon in the 1980s.

He was the architect of the deal that brought in Lebanese/Sierra Leonean diamond dealers Aziz Nassour and Samih Osailly to Liberia in mid-2000. Nassour and Osailly, in turn, bought diamonds from the RUF in Sierra Leone, established a safe house in Monrovia under Taylor's and Bah's protection, and handled diamonds for the al Qaeda operatives there.⁴¹ Bah is on the U.N. travel ban list because of his past dealings with Taylor.

Bah, who resides in Ouagadougou and portrays himself as a used car salesman, has been present at several meetings where Taylor's financial needs were discussed, according to sources with direct knowledge of events. The most recent was in February 2005. In the past, Bah's relationship with Taylor has been rocky and marked by disputes over money. However, two sources with knowledge of Taylor's current finances said he is now helping Taylor move money through Burkinabe banks and making other investments on Taylor's behalf.⁴²

Grace Minor

Grace Minor, a former Liberian senator and longtime handler of Taylor's investments outside of Liberia, is also active in organizing the couriers who move Taylor's money to and from Calabar, according to knowledgeable sources. The UN assets freeze list refers to Minor as "a key advisor to former president Charles Taylor with ongoing ties to him."⁴³ Living in Accra, Ghana, Minor helps recruit couriers, coordinate their movements, and handle the money coming and going from Calabar. Although she claims to be under severe financial strain, reliable sources say she still receives funding from Taylor. In the past, Minor made investments for Taylor in Switzerland and France. When U.S. sanctions were initially announced against Taylor in 2001, he sent Minor to Europe to ensure no assets could be found and frozen.⁴⁴ Because of her relationship to Taylor, Minor is on the UN travel ban and assets freeze list, and designated by the U.S. Treasury as a person with whom U.S. businesses and individuals are prohibited from doing business.

Edwin Snowe, Ghassan and Jamal Basma

Another revenue source for Taylor, according to sources with direct knowledge of the petroleum business in Liberia, is Liberia's petroleum importation. The parastatal Liberian Petroleum Refinery Company (LPRC) is responsible for all fuel importation, storage and distribution in Liberia. Its managing director, Edwin Snowe, is a long-time Taylor funder, designated on the U.N. assets freeze and travel ban lists for this reason, as well as by the U.S. Treasury. The U.N. freeze order said Snowe is "an associate of Taylor with ongoing ties to him."⁴⁵

Operating as a franchise of LPRC is West Oil, which has a monopoly on all fuel importation. The director general is Ghassan Basma; his relative, Jamal Basma, is vice-president. According to two sources with direct knowledge of events, West Oil paid Taylor \$10,000 a week from the time Taylor took office in 1997 through the current period. This revenue was on top of other fuel "taxes" Taylor collected when he needed to raise money quickly for weapons purchases or other activities.⁴⁶ While neither Ghassan

nor Jamal Basma have been designated by U.S. or U.N. officials, reliable sources repeatedly placed them at the center of Taylor's ongoing revenue stream.

The operation of West Oil was questioned by the U.N. panel of experts, who noted that the company had loaned the Taylor government \$10 million in 1998. Without budgetary authorization and without reporting the expenditure, the National Transitional Government of Liberia repaid \$3 million of the debt between October 2003 and November 2004.⁴⁷ This repayment raised suspicions the money was paid to Taylor in monthly installments. The U.N. report said it was not clear why the government "has decided to pay the debt of a few private individuals without developing any policy with respect to other debtors," and said the "entire transaction... should be investigated" to determine if it was "conducted in a fair and transparent manner."⁴⁸

Ghassan Basma is also president of Africa Motors, a company with exclusive rights to import luxury European cars in much of West Africa. Reliable sources say Ghassan not only continues to pay Taylor cash today, but has supplied a fleet of luxury vehicles, mostly BMWs and Mercedes Benzes, for Taylor's use in Calabar and for Taylor to give as gifts to senior Nigerian state and local officials.⁴⁹

"Coco" Dennis and Adolphus Dolo

There are also reliable reports that Taylor continues to fund a shifting group of armed fighters who are recruited by some of his most trusted field commanders. The two commanders most consistently mentioned are "Coco" Dennis, a long-time Taylor field commander, and Adolphus Dolo, aka General Peanut Butter. According to three sources and information provided to the Special Court, Taylor has given hundreds of thousands of dollars to Dennis and Dolo, with instructions for them to recruit several hundred combatants among the floating population of experienced fighters left over from the region's wars. Both men are on the U.N. travel ban list because of their ongoing contacts with Taylor and their roles in fomenting regional instability.⁵⁰

There is strong evidence that fighters, including child combatants, are being recruited in the conflict zones of Liberia, Guinea and Côte d'Ivoire. These fighters receive regular payments and have been told to prepare for undisclosed "missions."⁵¹ Taylor and his loyalists are not the only ones recruiting the region. Human Rights Watch has documented efforts by several different factions in Côte d'Ivoire, Liberia and Guinea to recruit fighters, including those who fought for the now-demobilized Revolutionary United Front (RUF) in Sierra Leone.⁵² The presence of hundreds or thousands of combatants, most with years of combat experience, being re-armed and deployed across the volatile region is a cause of great concern.

According to one source with direct knowledge of events, as well as information provided to the Special Court, Taylor believes regional instability will allow him to return to power in Liberia or at least establish a safe haven there. He also believes instability will allow him to accomplish his long-term goal of eliminating the government of president Lansana Conté in Guinea. The two men have a long history of personal

animosity, and Taylor (correctly) holds Conte responsible for sheltering and arming the rebels that overthrew him.

4. Taylor's Income, 1997-2003

We have attempted to calculate the revenue that was available to Taylor by the end of his presidency, on the basis of his extra-budgetary activities during his tenure and the likely expenditures incurred during the same period. In the present section, we trace some of his sources of income before and during his presidency.

From the initiation of his wars (1989 in Liberia and 1991 in Sierra Leone), Taylor's primary focus was on securing areas that could provide him with wealth. In the initial stages of the wars he focused on diamonds, the iron ore industry, timber and Firestone rubber plantation outside Monrovia. This quickly enabled him to amass a large personal fortune, which he used to purchase weapons and ammunition on the international black market, pay his chief commanders, and provide resources to the RUF.⁵³ In 1996, the U.S. government estimated that as a warlord, Taylor had access to at least \$75 million a year.⁵⁴ During his time "in the bush," Taylor began sending portions of his money abroad, opening accounts in Burkina Faso, Switzerland, and elsewhere. In Burkina Faso, Taylor opened two accounts under the name Jean-Paul Some. One account, in the Banque Internationale du Burkina (BIB), was used to receive the financing from Libya for his insurgencies. The Swiss banking was largely handled by Grace Minor, a confidant of Taylor who remains active in his financial network (see above).⁵⁵

After becoming president, Taylor's most significant revenue source was diamonds. In addition he controlled the sale of Liberian timber and iron ore, and state monopolies on gasoline, rice, cement and other commodities. He ran countless scams and phony investment opportunities that netted him millions of dollars from gullible businessmen, as well as numerous religious groups anxious to help a man who routinely portrayed himself as a born-again Baptist.

Theft from Liberia State Budget

When he assumed the presidency of Liberia in 1997, Taylor supplemented his existing income through his access to state levers of revenue generation. For example, he was able to register aircraft from around the world by offering call numbers and certification for aircraft that were never inspected. Although the official national budget of Liberia fluctuated between \$80 million and \$87 million a year from 1997 to 2003, the public budget figures were essentially meaningless. They reflected neither real government revenues nor real expenditures. Most years, virtually none of the money budgeted for infrastructure, health, education or rebuilding was spent on the designated activities.⁵⁶ As a result, the country, including the capital, Monrovia, still has no electrical service, no public education systems, and only two functioning hospitals. Official revenue was largely derived from taxes on businesses, and, from 1999 on, USD \$18-\$22 million per year generated by the Liberian International Shipping and Corporate Registry

(LISCR), the state-owned enterprise that sells permission to use the Liberian flag to international ships, which could thereby circumvent the more stringent regulations of their home countries. UN investigators found that on at least three occasions, LISCR funds totaling about \$1 million were deposited in non-governmental accounts for the purchase of weapons.⁵⁷ A final source of revenue was foreign aid. While this only totaled a few million dollars a year over time, Taylor routinely received money from Taiwan that he was able to appropriate for his own purposes. When he flew into exile, Taylor took several million dollars by simply emptying the central bank of dollars and other currencies. Included in the money was more than \$2 million, recently donated by Taiwan.⁵⁸

Diamonds from Sierra Leone

Taylor made it a priority to control the lucrative alluvial diamond fields of Sierra Leone, which largely lay along its eastern border with Liberia. Although Taylor supported the RUF in Sierra Leone while he was at war in Liberia, the rebel group progressed little beyond a rag-tag army that posed only a marginal threat to the Sierra Leonean government. However, as Taylor consolidated his control of Liberia, particularly after becoming president, he focused on increasing the capacity of the RUF. Once Taylor was in office, he bought satellite telephones and field radios for the RUF, retained South African mercenaries to train the rebel forces, and bought them large amounts of newer, better weapons.⁵⁹ The results were dramatic. Within months the RUF gained ground against the demoralized, unpaid government troops. The rebels launched “Operation No Living Thing,” a rampage that left a trail of death and destruction across much of the nation. But it achieved its objective: gaining RUF control of the Kono diamond fields, the richest in the country.⁶⁰

Estimates of the value of RUF diamonds to Taylor range from \$25 million to \$125 million a year.⁶¹ RUF combatants involved in the diamond trade say the mining activity that benefited Taylor increased steadily in volume and sophistication from 1997 until 2002, when the RUF disbanded. Based on conversations with them and further analysis, it seems likely that the value of diamonds that passed through Taylor’s hands increased from the lower end of the estimate toward the higher end. For purposes of this study, we assume an average income of \$60 million a year from diamonds. Of that, RUF leaders, middlemen, and Taylor’s inner circle fixers all received shares. RUF and Liberian sources involved in the diamond trade estimate that these expenses cost Taylor at least one third of his gross diamond revenues, leaving him with a net annual income of some \$40 million.

Diamonds. Estimated annual income, 1997-2003: **U.S. \$40 million**

Timber

Taylor’s most significant revenue source after diamonds was timber. Toward the end of his regime, Taylor allowed a growing array of predatory loggers access to Liberia’s forests, allowing the clear-cutting of parts of West Africa’s few significant forest reserves.⁶² The relative importance of diamonds and timber shifted over time. As international sanctions against Liberian and RUF diamonds made diamond trafficking

more difficult, timber rose in importance. Our general estimates of revenue are weighted to take those changes into consideration.

As with diamonds, the estimates of Taylor's income from illicit timber vary widely. The most authoritative study was done by Global Witness, which estimated the value of timber exports in 2002 at \$152 million, noting the number was conservative.⁶³ In 2000, the same organization estimated total timber revenues at about \$56 million. The figures for 2001 jumped to about \$80 million.⁶⁴

Taylor did not have access to the full amount of timber revenue; each year a few million dollars from this activity were allocated to the national budget.⁶⁵ Timber revenues grew substantially in 2000, after a major purchaser, the Oriental Timber Corporation (OTC), entered the market.⁶⁶ Assuming Taylor took a cut of one-third of the revenue (this was his normal practice), and assuming timber profits averaged about \$40 million a year from 1997-1999, we estimate that Taylor had access to about \$23 million a year from timber. Most of the money came in the last three years of his presidency, as timber replaced diamonds as his primary source of revenue.

Timber. Estimated annual income, 1997-2003: **U.S. \$23 million**

Iron ore and other commodities

In addition to timber, there were other extractive opportunities. Iron ore, while falling into decline, yielded several million dollars a year from 1997-2000. Taylor also imposed private taxes on rubber, coffee and rice production. In total, the monies derived from all these sources is estimated by knowledgeable sources to have averaged about \$4 million a year.⁶⁷

Other commodities. Estimated annual income, 1997-2003: **U.S. \$4 million**

“Advance taxes”

As president, Taylor controlled access to the country, allowing him to host a variety of international criminal syndicates and terrorist organizations, ranging from Israeli, Lebanese, Russian and Ukrainian organized crime groups, to al Qaeda and Hezbollah.⁶⁸ Each of these groups, as well as scores of businessmen seeking to enter the diamond or timber business, were obligated to pay Taylor directly, in cash, “advance taxes” on their future earnings. Usually, getting access to the diamond business required a payment of \$100,000, plus a share of one third of the diamonds mined. Timber payments from large companies like the Chinese-based Oriental Timber Corporation, were up to \$1 million.⁶⁹

Taylor also generated significant annual extra-budgetary income from advance tax schemes on the state monopolies for the importation of petroleum products, rice, cement, and other commodities. Three sources in a position to have direct knowledge have said that Taylor imposed a \$1 per gallon tax on gasoline, helping make Liberian gasoline prices—at about \$3 a gallon—the most expensive in sub-Saharan Africa. U.N. figures show Liberia imported some 18 million gallons of gasoline per year,⁷⁰ netting close to \$18 million for Taylor. Similarly, Taylor collected \$1 per 100-pound bag of rice

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imported. Again according to the U.N., Liberia imported some 1.7 million bags a year, yielding another \$1.7 million for Taylor. Figures for cement and other commodities are not available, but it seems reasonable to assume these revenues in total exceeded \$20 million per year, a figure we are using as a conservative estimate.⁷¹

“Advance taxes”. Estimated annual income, 1997-2003: **U.S. \$20 million**

Concessions and extortion

Another source of revenue, as noted above, was Lone Star telecommunications, estimated at \$12 million a year from 2000-2003. Taylor also collected money from a host of other businesses, including West Oil (see above), aviation fuel, the sale of diplomatic passports, extortion from businessmen, and payments for access to diamond and gold concessions. Together, these business enterprises and scams yielded some \$18 million a year, say sources with direct knowledge of Taylor’s finances.

Extortion. Estimated annual income, 1997-2003: **U.S. \$18 million**

Total

These figures add up to some \$105 million per year, or \$685 million in extrabudgetary funds that Taylor had direct access to over the roughly six and a half years of his presidency. This number is consistent with other estimates, including the private estimates of UN investigators, the Special Court for Sierra Leone and the U.S. government of Taylor’s revenue following his accession to the presidency.

Taylor’s sources of revenue, 1997-2003

Diamonds	\$ 40 million
Timber	\$ 23 million
Other commodities	\$ 4 million
Advance taxes	\$ 20 million
Extortion	\$ 18 million
Total estimated annual income	\$ 105 million

Taylor, as president, controlled not only the resources he had as a warlord, but revenue generated through his ability to control several other powerful levers of financial revenue. Yet, in a country like Liberia, especially when governed by a president who became an international pariah, the possibilities of growth were finite. This was particularly true as first international diamond sanctions, then timber sanctions, were enacted.

5. Taylor’s Expenditures, 1997 - 2003

While Taylor’s extrabudgetary income was relatively high, his expenditures were also quite high. As with his income, it is difficult to quantify Taylor’s expenditures precisely. However, it is possible to make educated guesses about at least part of them, and to shed light on how much money he had available once he left office. Taylor’s main expenses were related to running his wars: weapons purchases, the maintenance of his

armies in Liberia and Sierra Leone, and sundry costs to ensure the loyalty of his appointed leaders.

Weapons

Weapons were one of Taylor's largest expenditures, first for his own forces and the RUF, and, toward the end of his presidency, for mercenary forces from West Africa to fight rebels seeking his ouster. The weapons were bought on the black market, and Taylor had to pay a premium for procuring false end-user certificates and the services of international traffickers willing to risk violating international arms embargos to deliver the weapons.

After examining more than 40 major weapons purchases we have documented during the Taylor presidency, as well as several multi-ton shipments of sophisticated weapons he attempted to purchase but where the final outcome is in doubt, it is clear obtaining weapons was a high priority. (Some of Taylor's weapons purchases are examined in detail in a later section.) Based on the per-unit cost of weapons and ammunition, the frequency of the shipments and the size of the shipments, we conservatively estimate Taylor spent at least \$20 million a year on weapons and other war materiel. The figure, drawn from original documents of the sales and shipments, could in fact be much higher given that there are likely many weapons shipments we have no documentation on.

Weapons. Estimated annual expenditure, 1997-2003: **U.S. \$20 million**

Liberian elite forces

Taylor routinely maintained some 5,000 to 7,000 troops in his elite forces, the Anti-Terrorist Unit (ATU), the Special Security Service (SSS) and several smaller intelligence units. These were used to keep other militias in check, terrorize his political opponents and support proxy armies in Sierra Leone, Guinea and Côte d'Ivoire. Taylor paid each person a bonus of \$200 to \$500 a month, in U.S. dollars, depending on their rank and service record, and gave them additional bags of rice, procured new vehicles for them, and provided them with uniforms, and communications equipment (in addition to modern weaponry). He also provided helicopter transport, housing and other amenities that regular troops did not receive.⁷² Based on figures available for all these factors, we conservatively estimate that maintaining his elite forces cost Taylor a minimum of \$2.5 million per month, or \$30 million per year.

Liberian elite forces. Estimated annual expenditure: **U.S. \$30 million**

Revolutionary United Forces in Sierra Leone

While the RUF was active, particularly from 1997 to 2001, Taylor provided the 10,000-man group with weapons, ammunition, medicine, boots, communications equipment, and other material. He also provided the RUF leadership with helicopter transport, homes and safe houses in Monrovia. Senior RUF combatants involved in the finances of the group estimate that Taylor spent about \$1 million per month on the RUF.⁷³ This amounts to roughly \$12 million per year.

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In the final two years of Taylor's presidency, when the RUF was no longer a cohesive fighting force and needed less money, Taylor's expenditures did not decrease proportionally. At the same time the RUF was disbanding, anti-Taylor forces were gathering strength in Guinea. Taylor paid many of the RUF fighters to join his elite units and continue fighting. For example, RUF leader Sam Bockarie, known as "Commander Mosquito," joined the ATU in 2000, as did Dennis Mingo, known as "Commander Superman."⁷⁴ Hundreds of other lower-ranking soldiers were recruited to fight with Taylor's forces. In order to recruit them, he paid them an initial down payment of about \$200, and granted them permission to loot in order to make money.⁷⁵

RUF. Estimated annual expenditure: **U.S. \$12 million**

Additional expenditures

Taylor also passed out millions of dollars to loyalists and others who came to him with needs. While spending lavishly on himself, his wives and his girlfriends, he also routinely bought cabinet ministers and other favorites expensive vehicles or other extravagant gifts. Taylor, his family, and the families of his inner circle also went on extravagant buying sprees in France, Taiwan and elsewhere. A glimpse of Taylor's ongoing largesse was provided by his friend David Korti, currently head of the Good Governance Committee in Liberia. Korti, in a recent interview with the *Liberian Observer* newspaper in Monrovia, first described how Taylor had given him a camera cell phone during a visit to Calabar. Then, "[Korti] immodestly revealed that Taylor had given him \$10,000 to help him resettle when his properties were vandalized by rebels during the Monrovia fracas," the story said.⁷⁶

Unlike many other autocratic rulers, Taylor routinely allowed those in his inner circle to make money from enterprises where Taylor was the chief beneficiary. While this cut down on Taylor's actual earnings, it also bought him the loyal services of his financial advisory group, bringing a measure of stability to a world of intrigue and competing interests.⁷⁷ It is impossible to estimate exactly how much these various costs and losses amount to in fact, so we assume a generous figure of \$8-12 million per year.

Additional expenditures. Estimated annual expenditure: **U.S. \$8-12 million**

Total expenditure

Putting these figures together, it appears likely that Taylor routinely spent somewhere between \$70 million and \$80 million a year to keep himself in office, purchase weapons, maintain armies in Liberia and Sierra Leone, and to buy the loyalty of troops and commanders. Expenditures would vary according to the amount of fighting he was funding, the different favors he needed to buy, and the waxing and waning of his proxy wars.

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Taylor's expenditure, 1997-2003

Weapons	U.S. \$20 million
Liberian elite forces	U.S. \$30 million
RUF	U.S. \$12 million
Additional expenditures	U.S. \$8-12 million

Given this pattern of expenditure we believe Taylor was able to hide a significant amount of money outside the country during his six and a half years as president—between \$150 million and \$210 million over the course of his presidency.

Money available to Taylor in exile: **U.S. \$150-210 million**

While this is a significant amount, it is nothing like other legendary African dictators such as Mobutu Sese Seko of Zaire or Idi Amin of Uganda, who reportedly stole billions of dollars. This is partly because, with the Cold War over, Taylor had no significant outside powers providing him with weapons and financial aid, except for occasional support from Libya. Because of this, he was forced to spend considerably more of his money on weapons and other payments.

However, Taylor excelled at tying his regime to international criminal organizations and terrorist groups while showing a rare ability to find new sources for weapons and outlets for the natural resources he plundered. This ability helped him survive in a region in turmoil and to weather a host of international sanctions for many years.

Nowhere is the nexus with organized criminal groups more evident than in tracing Taylor's supply routes for the weapons he used to wreak havoc on West Africa. As one source of weapons dried up, he was able to constantly find new ones, engaging a broad range of international criminal syndicates that stretches across much of the world.

6. Weapons Networks: Key Figures

Taylor sustained conflicts that eventually spread to five West African countries (Côte d'Ivoire, Guinea, Liberia, Sierra Leone and Burkina Faso) by importing a constant flow of weapons from a wide array of international dealers whose activities stretched from the former Soviet bloc to the Balkans, from Latin America to the United Arab Emirates. In November 1992, United Nations Security Council Resolution 788 imposed a "general and complete embargo on all deliveries of weapons and military equipment to Liberia."⁷⁸ This resolution is still in place. However, Taylor consistently and blatantly violated this embargo until he left office. We have documented **42** multi-ton weapons shipments that arrived in Liberia during Taylor's presidency, as well as several other shipments that were ordered, but whose ultimate delivery is undetermined.

Although international authorities occasionally intercepted shipments of helicopters and small arms en route to Liberia, such seizures were few and far between. Through a variety of middlemen and weapons merchants, Taylor maintained unimpeded

access to international markets throughout his presidency. Because of this, attempts to reduce the number of weapons in Liberia were largely futile. For example, a U.N.-sponsored weapons destruction program in 1999 collected 19,000 small and heavy caliber weapons and more than 3 million rounds of ammunition and destroyed them. Two years later, however, a U.N. Panel of Experts noted that “the Liberian authorities in their conversations with the Panel appeared not bothered about the embargo, and never complained about it.”⁷⁹

In order to ensure the unrestricted flow of arms to West Africa, Taylor paid premium prices to those willing to break international sanctions. (*See Appendix 7 for a sample weapons price list.*) He also paid bribes to officials in various countries along the way, and the high transportation costs. In addition, he needed a constant flow of false or forged end-user certificates (EUCs) to move the weapons internationally. An EUC is the paper needed when a nation buys weapons of war, promising the purchaser is the “end user” or final destination for the weapons and that they will not be passed on to a third party. Because Liberia has been under an international arms embargo since 1992, it cannot issue its own EUCs. Brokers arranging arms shipments to Liberia usually forged EUCs from other countries or bribed officials to obtain them. As there are no international standards on the information and format for the documents, nor any international requirement that they be verified by the seller, abuse is easy and rampant. Each EUC cost Taylor at least \$50,000, often more.⁸⁰ (*See Appendix 9 for a sample EUC.*)

International weapons merchants employ several sophisticated techniques to evade investigators, such as false flight plans and routing, fraudulent airplane call signs, forged documents, and third party holding companies. They are also extremely adept at finding the holes in the scant international monitoring mechanisms. The following sections document a few of Taylor’s dense multinational arms networks by examining his main dealers.

Viktor Bout: ‘The Merchant of Death’

Of the many weapons dealers operating in West Africa in recent years, the most prolific and successful was Viktor Bout, a Russian national who served in the Soviet army. Bout’s connections to West Africa date back to the mid-1990s. He supplied weapons to a host of African regimes and rebels from Sierra Leone, Angola, Rwanda, Liberia, and the Democratic Republic of Congo. He had two important assets that set him apart from other traffickers: a private fleet of about 50 aging Russian-made aircraft, acquired as the Soviet bloc crumbled, and the ability to procure not only weapons, but advanced weapons systems (anti-aircraft, anti-tank systems, attack helicopters), on short notice. This came from his unparalleled access to stockpiles of weapons in the former Soviet bloc.⁸¹

Bout’s reach extends far beyond Africa. His network has been documented delivering weapons in the Philippines, Colombia, Bosnia, and Afghanistan. Indeed, he first drew U.S. attention because of his activities supplying weapons to the rogue Taliban regime in Afghanistan at the time the Taliban was harboring Osama bin Laden. Bout was

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also helping to maintain Ariana airlines, the official Taliban airline, that was banned from flying in most of the world because of international sanctions.⁸²

In July of 2004, because of Bout's long-standing association with Taylor, the U.S. Treasury Department added the gunrunner's name to the list of individuals whose U.S. assets were frozen and with whom it is illegal to do business. However, Bout continued to fly shipments of weapons around the world even after the designation, including holding at least four contracts with U.S. military and civilian groups to fly into Iraq.⁸³ In December 2004, the *Los Angeles Times* reported that Bout was flying planes from at least four of his airplane companies for the U.S.-led Coalition Provisional Authority (CPA) in Iraq, in spite of earlier warnings to the CPA from the State Department.⁸⁴

On April 26, 2005, the U.S. Treasury Department further identified and sanctioned thirty companies and four individuals linked to Bout (*see Appendix 5*).⁸⁵ The action froze the assets of individuals and companies inside the United States, the most important of whom was Bout's financial manager Richard Chichakli, residing in Richardson, Texas, who was designated for his association with Taylor and his illicit weapons deals.⁸⁶ Additionally, for the first time, the U.S. government formally acknowledged Bout had made an estimated \$50 million for his deals with the Taliban.

A number of the designated companies were involved in arms deals to Liberia, as Bout's technique was to create a dizzying network of shell companies and multiple agents to hide the origin of the weapons. U.N. reports from 2001 highlight weapons shipments to Liberia via at least four of Bout's designated companies: San Air, Centrafrican, Air Cess, and MoldTransavia. According to U.N. investigators, airline insurance certificates show that "the name of San Air, MoldTransavia or Centrafrican are randomly interchangeable."⁸⁷ The Panel asserted that Bout frequently used the bank account of one of his air cargo companies to finance deals for another company, and also registered planes under one airline and would then insure the same plane under another company. U.N. reports document at least three large shipments of attack-capable helicopters, helicopter parts, submachine guns, antitank mines, surface-to-air missiles, and armored vehicles from Bout to Taylor from 1997 through August 2001.⁸⁸ In all likelihood, Bout coordinated many more shipments to Taylor that were undetected by international aviation monitors. Scores of other Bout flights provided sophisticated weapons to wars across Africa.

"Bout is Africa's chief merchant of death," said Peter Hain, the British Foreign Office minister of Europe. "The murder and mayhem of UNITA in Angola, the RUF in Sierra Leone and groups in the Congo would not have been so terrible without Bout's operations."⁸⁹

Wherever his aircraft were registered, they operated out of Sarjah, an air hub near a sprawling free trade zone, in a country with little oversight of its aircraft or banking industry. Sarjah serves as an "airport of convenience," where aviation authorities do not require extensive cargo documentation, a list of contractors and sub-contractors, or even a basic travel route.⁹⁰ Sarjah also provides easy access to eastern Europe, where Bout

purchased most of his weapons (primarily Bulgaria, Moldova, and Ukraine), and to Africa, where the weapons were delivered.

The overwhelming majority of Bout's illicit weapons deals, including those to Taylor, include a variety of transshipment points, such as Sarjah, and utilize a number of brokering agents. Brokering agents coordinate logistical support for arms dealers by obtaining flight authorizations, leasing aircrafts, hiring crews, and securing cargo holding areas. A complicated system of forged documents, bribes, and financial transactions allows brokers to disguise the true destination of the arms.

One brokering agent used by Bout for some of his largest and deadliest shipments was Pecos, a Guinean brokering company, with origins in Slovakia. The company was used to coordinate a series of Bout's shipments to Liberia from Kyrgyzstan, Moldova, and Slovakia in 2000 and 2001. The shipments included helicopters, submachine guns, and tons of ammunition and spare helicopter parts.⁹¹

Sanjivan Ruprah

The person who introduced Bout into Liberia was Sanjivan Ruprah, a Kenyan national of Indian descent who became part of Taylor's inner circle after moving to Monrovia in 1999.⁹² Ruprah also worked with Benoni Urey, Taylor's main contact in Liberia today, while Taylor was president.

Ruprah was a well-known weapons trafficker in his own right, having been long affiliated with British and South African "private military companies." Prior to his Liberian activities, Ruprah was on the board of Branch Energy, a company with extensive diamond mining rights in Angola and Sierra Leone. Branch Energy was owned by Anthony Buckingham one of the founders of Executive Outcomes and later Sandline, mercenaries that illegally shipped weapons to Sierra Leone. In exchange for providing soldiers, the companies acquired rights to natural resource extraction, primarily diamonds. Branch Energy, headquartered in London and officially registered in the Bahamas, managed those mineral concessions.⁹³

In Liberia, Ruprah represented West Africa Air Services, a subsidiary airline company of Bout's Air Cess. Ruprah was also granted a Liberian diplomatic passport under the name of Samir M. Nasr, which identifies him as Deputy Commissioner of Maritime Affairs.⁹⁴ He also served as "Global Civil Aviation Agent Worldwide," authorized by the Liberian Civil Aviation Regulatory Authority. Ruprah's job was ostensibly to regularize the Liberian Civil Aviation register by canceling the registration of aircrafts unknown to the Liberian government. Instead, Ruprah facilitated the registration of Bout's aircraft and helped arrange weapons deals.⁹⁵

While Taylor purchased enormous amounts of small arms and light weapons to supply his Liberian forces as well as those of neighboring rebel groups, he also bought a significant supply of heavier military equipment.⁹⁶ Documents obtained by the authors reveal the types of costly and sophisticated weapons that Ruprah was buying and selling during Taylor's time in power in Liberia, such as IGLA shoulder-launched missiles and

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launchers.⁹⁷ IGLAs are some of the deadliest hand-held anti-aircraft weapons ever designed and are the weapon of choice for many terrorist organizations, used frequently in the Bosnian war as well as the Chechen conflict in 2002.

Ruprah's weapons invoices set the price of a single IGLA missile at \$9,500 and a launcher at \$18,250. The documents also show that Ruprah handled much of the money for Bout's purchases, and would send the invoices to Taylor and keep track of the payments. Additionally, Ruprah sold a number of Strela missiles to Taylor. Like IGLAs, Strelas are portable, shoulder-fired short-range anti-aircraft systems used to attack aircrafts and helicopters.⁹⁸ (*See Appendix 10 for a sample of Ruprah's weapons invoices and shipments to Taylor.*)

Ruprah was arrested in Belgium on February 8, 2002, and charged with using forged passports, counterfeiting and aiding criminal organizations. While in prison, he wrote at least one letter to U.S. intelligence officials, revealing prior contacts with them and offering to set up a weapons supply route to the Northern Alliance in Afghanistan in exchange for his freedom.⁹⁹ He was released on bond a few weeks later, but arrested again in Italy in August 2002. He was released by Italian authorities on the condition he remain in the town of Crema. Italian authorities currently have no knowledge of his whereabouts. Ruprah has frequently been in contact with associates via e-mail from different locations around Africa.

Leonid Minin

Leonid Minin, a Ukrainian-Israeli citizen and international fugitive, also ferried tons of weapons to Liberia. Often referred to as head of the Ukrainian mafia, Minin profited from easy access to surplus weapons stocks in Kiev.¹⁰⁰ In the late 1990s, Minin also set up a timber business in Liberia, the Exotic Tropical Timber Enterprise (ETTE), in partnership with Taylor's son, Charles "Chucky" Taylor, Jr.¹⁰¹

Through 1999 until his arrest in Italy on drug charges in August 2000, Minin shipped hundreds of tons of weapons to the elder Taylor. At the time of his arrest, Minin was in possession of a genuine end-user certificate from Côte d'Ivoire, authenticated by that nation's embassy in Moscow, for the purchase of 113 tons of weapons. These included 5 million rounds of ammunition, 50 M-93 30mm. grenade launchers, 10,000 munitions for the launchers and 20 night-vision binoculars. The shipment had been delivered to Taylor a few weeks before Minin's arrest.¹⁰²

Soon after Minin met Taylor, he turned over his personal jet to the Liberian president for use as a presidential plane. The same plane was later used to shuttle over 68 tons of Ukrainian weapons from Ouagadougou, Burkina Faso to Monrovia in early March 1999.¹⁰³ Minin collaborated with Sanjivan Ruprah (and Valery Cherny, a Russian business partner) to sell the 113 tons of weapons to Taylor in July 2000.¹⁰⁴

Like Bout, Minin used a variety of brokering companies to obtain authorization for shipments of weapons to Liberia. For a March 1999 shipment from Ukraine via Burkina Faso, Minin used the brokering services of a Gibraltar-based company,

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Engineering and Technical Company Ltd., to obtain a false Burkina Faso EUC to hide the fact that the weapons were ultimately bound for Liberia. For the July 2000 shipment, Minin arranged for the former Ivorian head of state, General Robert Guei, to sign an EUC. Guei was aware that Liberia was the true end-user of the weapons, but agreed to sign Minin's EUC in order to secure a portion of the weapons shipment for himself.¹⁰⁵ Minin was freed on bail in Italy in 2002 and has since disappeared.

Aziz Nassour and Samih Osailly

Following Minin's arrest, and unable to procure all he wanted from Bout, Taylor turned to the Lebanese diamond merchant Aziz Nassour to help him buy more materiel. As mentioned above, Nassour is a supporter of Hezbollah and the Amal militia in Lebanon and was instrumental in helping al Qaeda operatives sell their diamonds. Many of the al Qaeda diamonds moved through ASA Diam, a Belgian company in Antwerp that Nassour controlled. Nassour's nephew Samih Osailly was his contact on the ground in Liberia. Ibrahim Bah organized the deal that brought Nassour and Osailly to Liberia in mid-2000. Nassour and Osailly bought diamonds from the RUF in Sierra Leone in return for weapons, established a safe house in Monrovia under Taylor and Ibrahim Bah's protection, and handled diamonds for the al Qaeda operatives there.¹⁰⁶

During Minin's trial in Belgium in 2004, Belgian police presented the court with a dossier that said that "investigations in Italy show that before the Nassour and Ossaily period, Minin was an important figure regarding weapons supplies to the regime of President Taylor. Minin was paid with rough diamonds. After the arrest of Minin in August 2000 in Italy, it would appear that Nassour and Ossaily took over Minin's role."¹⁰⁷ The case file alleges that Nassour and Osailly coordinated the delivery of several large shipments of weapons through Banjul, Gambia, operating through a company called New Millennium that Bout also used.¹⁰⁸

Nassour became involved in a case that shows just how complex and far-flung weapons deals can become, and the many unlikely boundaries arms traffickers cross. In early 2001, Nassour embarked on an effort to buy a large quantity of sophisticated weapons, including 20 SA-8 surface-to-air missiles, 200 rockets for BM-21 multiple rocket launchers and thousands of Draganov sniper rifles. The SA-8 is a far more sophisticated weapon than the shoulder-fired SA-7, and requires a three-person team to operate.

To procure the weapons, Nassour sought the help of Shimon Yelenik, a former Israeli military officer living in Panama. The weapons purchase was to be justified by an EUC from Côte d'Ivoire. On January 2, 2001, Yelenik sent an email to a Russian contact in Guatemala discussing "an order that our friend in Africa need [sic]. They need it very urgent [sic]." The email asked for quotes on prices for the weapons "with and without an end user certificate. Destination, Liberia."¹⁰⁹ Osailly faxed the weapons list to Yelenik in Miami. The Russian merchant arranged for most of the weapons to be shipped from existing weapons stores in Nicaragua, and arranged for payment to be made to the Nicaraguan ministry of defense. It is not clear if the weapons were ultimately delivered. (*See Appendix 11 for Nassour-Yelenik email correspondences and weapons price lists.*)

The Balkan Connection: Te_ic and TEMEX

As Bout, Minin and Nassour were harassed by international authorities or moved on to other business deals, Taylor was forced to cast his net wider in the search for weapons. By 2002, Taylor had engaged the services of a group of former Yugoslav military officers with easy access to munitions. The chief sanctions buster from the Balkans, Slobodan Te_ic, coordinated six shipments of over 200 tons of weapons to Liberia from his Belgrade-based company TEMEX from June to August 2002.¹¹⁰ Te_ic traveled to Liberia with his business associates, Orhan Dragas, president of a company MDO Systems, and Jovan Aleksic, an employee of a Serbian aviation company Aviogenix, to broker the deal.¹¹¹ In addition to leasing aircrafts to Te_ic, Jovan also provided aircrafts to Emmanuel Shaw, a close Taylor financial associate. An aircraft from Emmanuel Shaw's Lone Star Airways is known to have transported weapons from Serbia to Liberia on a variety of occasions.¹¹² Shaw also met the airplanes carrying the weapons merchants, escorted the weapons dealers, and received gifts from them.¹¹³

Like Bout and Minin, Te_ic employed a number of international brokers on his six shipments to Monrovia, including the Yugoslav MDO Systems, Nigerian receiving company Aruna Import, Liberian corporation Finding Investment Company (FIC), Liechtenstein-based company Waxom Co, and another Yugoslav firm Interjug AS. These companies arranged the delivery to appear as if the final destination was Nigeria rather than Liberia. Interjug provided much of the flight paperwork and cargo documentation showing that TEMEX's flights out of Belgrade were bound for Lagos. Aruna Import served as a front receiving company in Nigeria for the 200 tons of Serbian weapons. Waxom, Aruna, and FIC forged an EUC for the Nigerian Defense Minister for TEMEX's weapons. According to U.N. Panel reports, TEMEX exported thousands of automatic rifles, hand grenades, missile launchers, mines, pistols, and ammunition rounds to Liberia between June and August 2002.¹¹⁴ Each of the six consignments carried between 20 and 40 tons of weapons, for a total weight of 250.5 tons of arms. *(For a complete list of TEMEX's shipments to Liberia, see Appendix 12.)*

In addition to his ties to Taylor and Liberia, Te_ic also provided military equipment and technical support to Iraq in 2002. According to the *Washington Post*, TEMEX, along with four other Yugoslav defense companies, had been working for two years to update Iraq's military arsenal and to develop a cruise missile, in clear violation of the UN arms embargo on Iraq.¹¹⁵

The Iran Link: Katex Mine Guinea and Ali Kleilat

While Bout used Sarjah in the UAE as his "airport of convenience," some arms dealers looked to other Middle Eastern nations, such as Iran, as viable transshipment points for Liberia-bound consignments. UN Panel reports document six air cargo shipments from November 2002 to August 2003 for Katex Mine Guinea, a company known to import weapons from abroad to fuel West African regimes and rebel groups.¹¹⁶ Using the Ukrainian-based company Lviv Airlines, Katex arranged for over a dozen flights to stopover in Tehran to load cargo and then continue to Guinea. Cargo manifests show that the airplane was carrying radio parts, engine motors, tires, and boxes of

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detergent, but civil aviation authorities have established that the planes were in fact carrying weapons, some of which likely found their way to Taylor.¹¹⁷

Ali Kleilat was another arms dealer who procured weapons for Taylor via Tehran. Twice in April 2003, Qeshm Air transported weapons and ammunition to Monrovia for the Kleilat Company through an intermediary in Tehran, Toos Overseas Prestige Company. On August 7, 2003, just days before Taylor left Liberia, two Dubai-based brokers, RUS Aviation and Gatewick Aviation, shipped thousands of AK-47 rifles, mortars, and RPG7 grenades to Liberia for the Kleilat Company.¹¹⁸ Saha Airlines serviced the plane in Tehran and loaded the weapons onto the plane. Forged documents showed that the plane was bound for Ghana and the Ivory Coast, but Monrovia was the final destination for the cargo.

Conclusion

These are only a sampling of the multiple sources Taylor developed to procure weapons. But the scope of the agents, intermediaries, merchants, middlemen, brokering agencies, and countries involved gives an indication of how difficult it is to halt the world's trade in illicit weapons. It also demonstrates that if someone is determined enough, even if he is the rogue leader of a poor nation, he can procure almost any quantity of most conventional weapons on the open market.

Charles Taylor was able to exploit the enormous cracks in the global systems that should control weapons shipments. He is an astute businessman, a shrewd warmaker, and a savvy politician. The scope of his byzantine business arrangements combined with his capacity to work global networks has allowed him to evade scrutiny and punishment for years.

But there is no reason for Taylor to escape justice. The grotesque nature of the wars he financed over fourteen years—the unspeakable acts of violence he encouraged and rewarded, the profound suffering that continues for hundreds of thousands in Liberia and Sierra Leone, the cripples, the amputees, the disfigured, the widowed, the child soldiers, and the dead—are all well documented. Soldiers and peacekeepers from numerous West African countries gave their lives trying to contain his greed.

Instead of facing a judge, or life in a cell, he lives in luxury, continues to poison regional politics, and contrives still to invest his money and to arm his men. Instead of standing accused in court, he is the subject of well-meaning conferences and diplomatic horse-trading.

We call on the international community to demand Taylor's appearance in Freetown before the Special Court for Sierra Leone. We call on the Nigerian government to move immediately to shut down his communications, transport, and financial freedom, and to guarantee his removal to Sierra Leone without delay.

ENDNOTES

¹ Testimony of William H. Twaddell, Acting Assistant Secretary of State for African Affairs, before the House International Relations Committee, 26 June 1996.

² Confidential interviews with intelligence officials from a number of European countries (Spring 2005).

³ Report of the Panel of Experts pursuant to Security Council Resolution 1521 (2003) concerning Liberia, United Nations (Document S/2004/955), 6 December 2004, p. 45.

⁴ Internal Special Court documents provided to the authors.

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⁶ "Riots Kill 16, Delay Repatriation of Refugees," *Africa News*, 1 November 2004; Paye-Lahley, Jonathon. "Liberia's Ex-Warring Factions Disband," *Associated Press*, 4 November 2004.

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⁸ "Charles Taylor's Influence and Destabilization in West Africa: Guinea-January 2005," a document marked "Extremely Sensitive," prepared by the Special Court for Sierra Leone, obtained by the authors. See also Mahtani, Dino, "Taylor Accused Over Attempt to Kill Guinea Leader," *Financial Times*, 27 April 2005.

⁹ Information from documents obtained by the authors. See also "Nigeria Warns Exiled Taylor," *BBC News*, 17 September 2003; "Charles Taylor: Exiled, But Still Pulling Strings," *Agence France Presse*, 12 October 2003; "Nigeria's Obasanjo Meets U.S. Leaders Amid Row Over Taylor Asylum," *Yahoo News*, 5 May 2005.

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¹¹ Ellis, Stephen, *The Mask of Anarchy: The Destruction of Liberia and the Religious Dimension of an African Civil War*, New York University Press, New York, 1999, p. 90

¹² Sixth Progress Report of the Secretary General on the United Nations Mission in Liberia, United Nations Security Council, 17 March 2005, p. 18; confidential interviews with SCSL investigators.

¹³ Letter from a Liberian diplomat to the Nigerian foreign ministry, dated October 2003, provided to the authors.

¹⁴ Confidential interviews with Taylor associates, SCSL investigators and intelligence reports from European countries, made available to the authors.

¹⁵ Report of the Panel of Experts pursuant to Security Council Resolution 1521 (2003) concerning Liberia, United Nations (Document S/2004/955), 6 December 2004, p. 45.

¹⁶ "Taylor Meddling Claims Confirmed," *The Analyst* (Monrovia), 2 May 2005.

¹⁷ Sixth Progress Report of the Secretary General on the United Nations Mission in Liberia, United Nations Security Council, 17 March 2005, p. 18. Also, confidential interviews with Taylor associates.

¹⁸ Confidential interviews with European officials.

¹⁹ Records of bank holdings by a Taylor financial associate, obtained by the authors.

²⁰ Liberian embassy documents obtained by the authors (Appendix 1), and confidential sources.

²¹ "List of Individuals Subject to the Measures Imposed by Paragraph 4 of Security Council Resolution 1521 (2003) Concerning Liberia ["UN Travel Ban list"], last updated, 2 May 2005, available at: http://www.un.org/Docs/sc/committees/Liberia3/1521_list.htm; "List of Individuals and Entities Subject to Measures Contained in Paragraph 1 of Security Council Resolution 1532 (2004) Concerning Liberia" ["UN Assets Freeze List"], last updated 2 May 2005, available at: http://www.un.org/Docs/sc/committees/Liberia3/1532_af1.htm

²² Unsigned correspondence dated 18 August 2003 as uncovered by Global Witness, believed to be from Emmanuel Shaw to Charles Taylor.

²³ Ibid.

²⁴ Interview with confidential Taylor financial associate; record of the transaction made available to the authors.

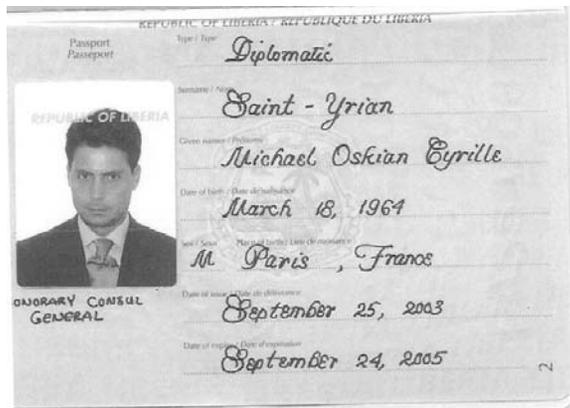
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- ²⁸ Report of the Panel of Experts on Sierra Leone to Security Council, United Nations S/2000/1195, 20 December 2000, p. 38 (paragraphs 224-226). For a more detailed description of Urey's relationship to Ruprah, see also Report of the Panel of Experts on Liberia to the Security Council, United Nations (Document S/2001/1015), 26 October 2001, p. 93-94.
- ²⁹ Ibid.
- ³⁰ Farah, op cit.
- ³¹ UN Travel Ban List; U.S. Treasury Office of Foreign Assets Control, List of Specially Designated Liberian Nationals, 23 July 2004; UN Assets Freeze List.
- ³² Interview with confidential source, 15 April 2005.
- ³³ Interview with U.S. government official (Spring 2005). Inmarsat corporate records show the Liberia Bureau of Maritime Affairs holds stock in the company.
- ³⁴ Interviews with U.S. officials (Spring 2005).
- ³⁵ Unsigned correspondence provided by Global Witness. It is believed to be an undated birthday letter from Shaw to Taylor. Because of the birthday greetings, in the past tense, it appears it was written shortly after 1 September 2003.
- ³⁶ "Security Council Committee on Liberia Updates Travel Ban List," United Nations Press Release SC/8175, 26 August 2004; U.N. Assets Freeze List.
- ³⁷ Communications found in Shaw's personal correspondences shared by Global Witness. The U.N. official, who is currently under investigation by the U.N., wrote that the businessmen she recommended wanted to invest in Liberia and repayment "could be done in stones. We can handle the exit."
- ³⁸ Report of the Panel of Experts on Liberia to Security Council, United Nations (Document S/2003/498), 24 April 2003, paragraphs 72-96.
- ³⁹ Birthday letter, op cit.
- ⁴⁰ For a complete look at al Qaeda's activity in Liberia and West Africa, see generally Farah; Global Witness, "For a Few Dollars More," London, April 2003.
- ⁴¹ Ibid.
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- ⁴⁴ Confidential interviews with European officials and U.S. financial investigator (Winter/Spring 2005).
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- ⁴⁶ Confidential interviews.
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- ⁴⁸ Ibid, p. 41.
- ⁴⁹ Confidential interviews with three of Taylor's financial associates, Spring 2005.
- ⁵⁰ U.N. Travel Ban List, op cit.
- ⁵¹ For a complete look at the recruiting of combatants in West Africa, see Human Rights Watch report, "Youth, Poverty and Blood: The Lethal Legacy of West Africa's Regional Wars," April 2005.
- ⁵² Ibid.
- ⁵³ Ellis, 1990, p. 86-91.
- ⁵⁴ Twadell testimony.
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- ⁵⁶ Interviews with U.N. experts, Liberian financial officers; Report of the Panel of Experts on Liberia to Security Council, United Nations (Document S/2002/1115), 25 October 2002, p. 35.
- ⁵⁷ Report of the Panel of Experts on Liberia to Security Council, United Nations (Document S/2001/1015), 26 October 2001, p. 84-86.
- ⁵⁸ Dynes, Michael, "Taylor Stole Pounds 1.8 Million in Liberia," *The Times*, 9 September 2003; Weiner, Tim, "Liberia and UN Reckon Taylor Took \$100 Million," *New York Times*, 20 September 2003.
- ⁵⁹ Farah, 27-29.
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- ⁶¹ Report of the Panel of Experts on Sierra Leone to Security Council, United Nations (Document S/2000/1195), 20 December 2000, p. 1.

- ⁶² Global Witness, “Dangerous Liaisons: The Continued Relationship Between Liberia’s Natural Resource Industries, Arms Trafficking and Regional Insecurity,” 8 December 2004, p. 14.
- ⁶³ Global Witness, “The Usual Suspects,” p. 19.
- ⁶⁴ Global Witness, “Logging Off: How the Liberian Timber Industry Fuels Liberia’s Humanitarian Disaster and Threatens Sierra Leone,” September 2002, p. 13.
- ⁶⁵ Global Witness, “Dangerous Liaisons.”
- ⁶⁶ The chairman of the OTC while Taylor was in power, Dutch national Gus Kouwenhoven, worked closely with Benoni Urey and Emmanuel Shaw to ship arms to Taylor at that time.
- ⁶⁷ Confidential interviews.
- ⁶⁸ For a more complete discussion of the arrival of these groups in Liberia and their relationships to Taylor and each other, see: Farah
- ⁶⁹ Global Witness, “Logging Off.”
- ⁷⁰ Report of the Panel of Experts on Liberia to Security Council, United Nations (Document S/2003/498), 24 April 2003, p. 43, table 9.
- ⁷¹ Confidential interviews.
- ⁷² Interviews with Liberian combatants and financial paymasters.
- ⁷³ Interviews with RUF combatants.
- ⁷⁴ Interviews with Bockerie and other RUF leaders in Monrovia, 2001.
- ⁷⁵ See Human Rights Watch report, “Youth, Poverty and Blood: The Lethal Legacy of West Africa’s Regional Warriors,” April 2005.
- ⁷⁶ “Korti: If Taylor Goes to Court, so Should Conte, Others,” *The Liberian Observer*, 3 May 2005.
- ⁷⁷ Interviews with RUF leaders, Liberian officials and Liberian businessmen.
- ⁷⁸ Security Council Resolution 788, United Nations (Document S/1992/788), 19 November 1992.
- ⁷⁹ Report of the Panel of Experts pursuant to Security Council resolution 1343 (2001) concerning Liberia, United Nations (Document S/2001/1015), 26 October 2001, p. 35.
- ⁸⁰ Documents on weapons sales obtained by the authors, interviews with weapons dealers.
- ⁸¹ “There are a lot of people who can deliver arms to Africa or Afghanistan but you can count on one hand those who can deliver major weapons systems rapidly,” said Lee S. Wolosky, a former U.S. National Security Council official who led an interagency effort to shut down Bout’s network during the Clinton administration. “Viktor Bout is at the top of that list.” Farah, p. 37.
- ⁸² Accounts of Bout’s early activities are taken from several sources, including: International Consortium of Journalists, *Making a Killing: The Business of War*, Public Integrity Books, 2003; *Los Angeles Times* staff, “On The Trail of the Man Behind the Taliban’s Fleet,” *Los Angeles Times*, 19 May 2002, A1; Farah, op cit, p. 36-45.
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- ⁸⁶ Ibid.
- ⁸⁷ Report of the Panel of Experts pursuant to Security Council resolution 1343 (2001) concerning Liberia, United Nations (Document S/2001/1015), 26 October 2001, p. 60.
- ⁸⁸ Ibid.
- ⁸⁹ Farah, op cit, p.39.
- ⁹⁰ “South Africa: The Merchant of Death”, *Center for Public Integrity*, 20 November 2002.
- ⁹¹ For a closer look at Pecos, see Human Rights Watch Briefing Paper, “No Questions Asked: The Eastern Europe Arms Pipeline to Liberia,” 15 November 2001; Human Rights Watch, “Ripe for Reform: Stemming Slovakia’s Arms Trade with Human Rights Abusers,” Vol. 16, No. 2, February 2004.
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- ⁹³ Pech, Khareen, “Executive Outcomes: A Corporate Conquest,” *Peace, Profit or Plunder: The Privatization of Security in War-Torn African Societies*, Institute for Security Studies, South Africa, 1999, p. 81-109.
- ⁹⁴ Report of the Panel of Experts on Sierra Leone to Security Council, United Nations (Document S/2000/1195), 20 December 2002, paragraphs 224-226.

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- ⁹⁶ Global Witness report, “The Usual Suspects: Liberia’s Weapons and Mercenaries in Côte d’Ivoire and Sierra Leone.” March 2003, p. 24.
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- ¹⁰³ Isenber, David. “Anatomy of Two Arms Dealers,” *Asia Times*, 19 June 2004.
- ¹⁰⁴ Report of the Panel of Experts pursuant to Security Council resolution 1343 (2001) concerning Liberia, United Nations (Document S/2001/1015), October 26, 2001, 47-48.
- ¹⁰⁵ Ibid., p. 121.
- ¹⁰⁶ Global Witness, “For a Few Dollars More.”
- ¹⁰⁷ GDA Antwerpen, Antwerpen GDA OB. Noordersingel, 25-27, 2140 Antwerpen Following PV nr: 112405, dated 4.11.2002, In implementation of: Public Prosecutor File: File 1/2002—Subsection General examining magistrate Antwerp. (Unofficial translation by Global Witness and the authors).
- ¹⁰⁸ Antwerp Public Prosecutor File 1/2002.
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- ¹¹⁰ Report of the Panel of Experts pursuant to Security Council resolution 1343 (2001) concerning Liberia, United Nations (Document S/2002/1115), 25 October 2002, p. 18.
- ¹¹¹ UN “Report of the Panel of Experts pursuant to Security Council resolution 1343 (2001) concerning Liberia”, (Document S/2002/1115), 25 October 2002, p. 18.
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- ¹¹⁵ Wood, Nicholas. “New Yugoslav-Iraqi Ties Alleged: US Says Defense Firms Developing Cruise Missile for Baghdad”, *Washington Post*, 27 October 2002.
- ¹¹⁶ Report of the Panel of Experts pursuant to Security Council resolution 1343 (2001) concerning Liberia, United Nations (Document S/2003/937), 28 October 2003, p. 26.
- ¹¹⁷ For a list of Katex Mine Guinea’s air cargo consignments, please see p. 26 of Report of the Panel of Experts pursuant to Security Council resolution 1343 (2001) concerning Liberia, United Nations (Document S/2003/937), 28 October 2003.
- ¹¹⁸ Report of the Panel of Experts pursuant to Security Council resolution 1343 (2001) concerning Liberia, United Nations (Document S/2004/396), 1 June 2004, p. 8.



St. Yrian holds a Liberian diplomatic passport with the title of 'Honorary Consul General'

WAMCO and ATDI

Samsson

Michael St. Yrian
French representative (Samsson)

Amb. Martin George
Liberian representative (Samsson)

Philippe Missud
French representative (Samsson)

Both share London business address

Financed WAMCO/NTGL deal

London International Bank Ltd. (LIB)

Charles Taylor

Retroactively appointed George as Liberian ambassador to Nigeria

Mulban Willie
Deputy Min., Land, Mines, & Energy

Contract for WAMCO diamond monopoly

West African Mining Corporation (WAMCO)

Michael St. Yrian
General Manager, Financier

Peter Amos George
Legal advisor to WAMCO and NTGL's vice chairman; ATDI shareholder

National Transitional Government of Liberia (NTGL)

Eugene Nagbe
Min., Post & Telecommunications

Wesley Johnson
Vice Chairman

Contract for ATDI telecommunications monopoly

Advanced Topographic Development Images (ATDI)

Michael St. Yrian
Consultant

Khalyl E. Jabbour
Exec. Vice President, Chief Tech. Officer

*Samsson claims no current affiliation with St. Yrian. At the time of this report's publication, both parties were in litigation.

Financed ATDI/NTGL deal

APPENDIX 1: Letter from a Liberian diplomat to the Nigerian foreign ministry regarding the appointment of Martin George (October 2003)



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☎ 2614308

LEL/MFA/ABUJA/1058/03

The Embassy of the Republic of Liberia presents its compliments to the Ministry of Foreign Affairs of the Federal Republic of Nigeria and has the honour to inform the latter that, inspite of the serious admonition to the exiled former President of Liberia Mr. Charles Taylor in Calabar by the Government of Nigeria to desist from interfering in the political affairs of his country in consonance with the terms of his asylum in Nigeria, the former Liberian President has not relented at all.

In his latest scheme, Mr. Taylor in far away Calabar here in Nigeria, has caused to be appointed and commissioned at this Embassy by Mr. Martin O. George, the Liberian Ambassador the former President appointed to Nigeria two years ago, but whose credentials have still today not yet been accepted by the Nigerian Government, four new diplomatic officers to various critical positions at the Embassy. The commissions, which were delivered to the honourees by the so-called Ambassador George on Thursday October-2003, were duly signed by Mr. Taylor and back dated to May 2003.

Clearly these last minute appointments now being made a few days to the time of the inception of a new Transitional Government come October 14, are only intended to make the Embassy of Liberia in Nigeria a veritable instrument for Mr. Taylor in Nigeria, ready to do his bidding while in the country here at all times.

This conclusion is drawn from the fact of the four persons so appointed, the timing of their apointments, and the haste in which they are being carried out. Those appointed are Mr. Varney Passewe, Mr. Varney Jackson, Mr. Lawrence Amaji and Ms. Anita Johnson. Mr. Passewe, who has been appointed as Minister Counsellor is currently in Calabar with Mr. Taylor and had served him all along as his Press Secretary at the Executive Mansion in Monrovia before his departure for Nigeria. Mr. Varney Jackson, who had been a mere Attaché at the Embassy, was immediately made Special Assistance to Ambassador Martin George by himself when he arrived in Nigeria to take up his assignment two years ago. Now he is being elevated from the position of Attaché, the lowest diplomatic post at the Embassy to First Secretary

As for Mr. Lawrence Amaji, prior to his new appointment as Third Secretary, he was a local staff member, who moved to Calabar the moment Mr. Taylor arrived there and is now being brought to the Embassy as a diplomatic officer. It is common knowledge (Nigeria press) that Mr. Amaji has served Mr. Taylor as his senior aid in Calabar. Besides, the Nigerian Government, upon a report from the Nigerian National Public had requested almost two years ago that they did not want Mr. Amaji in their country anymore. This was communicated to the Charge d' Affairs of Liberia in Nigeria by the Nigerian Foreign Ministry.

With these four appointments, and the belief that he (Martin George) will continue to function as Ambassador of Liberia to Nigeria inspite of his non-accreditation by the Nigerian Government, as well as the planned effectuation of the recall for re-assignment of the current Charge d' Affairs of the Embassy, the Liberian mission in Nigeria, is deemed to surely become the tool in the hands of Taylor to promote and foster his activities in Nigeria.

This development is being brought to the attention of the Ministry of Foreign Affairs of the Federal Republic of Nigeria because of the potential threat it is bound to pose to the Liberian peace process, and also because such clandestine activities on the part of Mr. Taylor are in clear violations of the terms of his asylum.

Evidencing Mr. Taylor's involvement in these appointments is the fact that Ambassador Martin George virtually lives in Calabar with the former Liberian President, was personally despatched to Monrovia to bring in the aforementioned commissions, which were signed by President Taylor, and delivered now when they were back dated to May.

While hoping that this communication will receive the prompt attention of the Ministry of Foreign Affairs of the Federal Republic of Nigeria, the Embassy of the Republic of Liberia avails itself of this opportunity to renew to the Foreign Ministry of Nigeria the assurances of its highest consideration and esteem.

Lagos, Oct 1, 2003

Ministry of Foreign Affairs
FTA, Abuja, Nigeria



APPENDIX 2: List of individuals subject to the measures imposed by paragraph 4 of Security Council Resolution 1521 (2003) concerning Liberia
["U.N. Travel Ban List"]
(2 May 2005)

14/04/2005



Press Release
SC/8359

SECURITY COUNCIL COMMITTEE ON LIBERIA UPDATES ITS TRAVEL BAN LIST

On 14 April 2005, the Security Council Committee established pursuant to resolution 1521 (2003) concerning Liberia decided to add the following five individuals to the list of persons subject to the travel restrictions imposed by paragraph 4 (a) of resolution 1521 (2003) and renewed by paragraph 1 (a) of resolution 1579 (2004) (the Travel Ban List):

General Sumo Dennis
 Mr. George Dweh
 General Kia Farley
 General Sampson Gwen
 General D. Benjamin Taylor, Jr.

The revised list is reproduced in full below. Alternate spellings of names and alternate dates of birth are included in parenthesis. The latest version of the list can also be accessed on the Internet at the following URL:

http://www.un.org/Docs/sc/committees/Liberia3/1521_list.htm

The Committee will continue to update the list on a regular basis.

LAST NAME	FIRST NAME	ALIAS	DATE OF BIRTH	PASSPORT NUMBER	DESIGNATION/ JUSTIFICATION
ALLEN	Cyril		26 JUL 1952		Associate of former Liberian President Charles Taylor with ongoing ties to him. Former Chairman, National Patriotic Party.
BAH (BALDE) (BA)	Ibrahim	BALDE	C1950 (15 JUL 1969)		Arms dealer in contravention of UNSC resolution 1343. Supported former President Taylor's regime in effort to destabilize Sierra Leone and gain illicit access to diamonds; involved in illicit diamond sales.
BOUT	Viktor Anatoljevitch	BUTT, BONT, BUTTE, BOUTOV , SERGITO V Vitali	13 JAN 1967 (13 JAN 1970)	21N0532664 29N0006765 21N0557148 44N3570350	Businessman, dealer and transporter of weapons and minerals. Arms dealer in contravention of UNSC resolution 1343. Supported former President Taylor's regime in effort to destabilize Sierra Leone and gain illicit access to diamonds.
BRIGHT	Charles		29 AUG 1948		Associate of former Liberian President Charles Taylor with ongoing ties to him. Former Minister of Finance.

LAST NAME	FIRST NAME	ALIAS	DATE OF BIRTH	PASSPORT NUMBER	DESIGNATION/ JUSTIFICATION
CISSE	M. Moussa		24 DEC 1946 (14 DEC 1957)	Liberian DPL PPT # D00154899	Associate of former Liberian President Charles Taylor with ongoing ties to him. Former Chief of Presidential Protocol.
COOPER	Gerald		10 JUN 1949		Associate of former Liberian President Charles Taylor with ongoing ties to him. Former Liberian Maritime Registry Liaison to International Maritime Organization.
COOPER	Maurice				Associate of former Liberian President Charles Taylor with ongoing ties to him.
COOPER	Randolph (Randolf)		28 OCT 1950		Former director of Robertsfield airport. He was instrumental in the various violations of the arms embargo. Associate of former Liberian President Charles Taylor with ongoing ties to him.
DAGO GNADRE	Raphael	Alexander GALLEY	18 AUG 1960		Associate of former Liberian President Charles Taylor with ongoing ties to him.
DENNIS	James (Willie Adolphus)	'Coco' DENNIS	15 MAR 1948		Associate of former Liberian President Charles Taylor with ongoing ties to him.
DENNIS	"Sumo"	General Mark-1		Nationality: Liberia	"General" for the former LURD armed faction. He has engaged in activities that threaten to cause instability in Liberia, derail the peace process and unravel the Comprehensive Peace Agreement.
DENNIS	Wesseh		21 DEC 1953		Associate of former Liberian President Charles Taylor with ongoing ties to him. Former Consultant to Commissioner of the Bureau of Maritime Affairs.
DESNOES	Gerard		16 JUL 1941		Arms dealer in contravention of UNSC resolution 1343. Supported former President Taylor's regime in effort to destabilize Sierra Leone and gain illicit access to diamonds.
DOE	Gabriel				Associate of former Liberian President Charles Taylor with ongoing ties to him.
DOLO	Adolphus Saye (General)	General Peanut Butter			Aggressive opposition to UNMIL deployment. He falsely accused UNMIL of provocation. Renegade supporter of former Liberian President Charles Taylor.
DOLO	Montgomery				Associate of former Liberian President Charles Taylor with ongoing ties to him.
DRAGAS	Orhan		20 DEC 1972		Business partner of Slobodan TESIC. Involved in arrangements for transfer of arms to Liberia from Serbia (details in expert panel report S/2003/498).
DUNBAR	Belle		27 OCT 1963		Associate of former Liberian President Charles Taylor with ongoing ties to him.
DUNBAR	Jenkins		10 JAN 1947		Associate of former Liberian President Charles Taylor with ongoing ties to Taylor. Former Minister of Lands, Mines, and Energy.
DWEH	George		6 MAR 1959	Nationality: Liberia	Suspended Speaker of the National Transitional Legislative Assembly (NTLA). Founding member of LURD. His statements and activities undermine the Comprehensive Peace Agreement and his actions contravene the spirit of the disarmament declaration.
EGLI	Duane				Chief Executive Officer of Ducor World Airlines, which provided the Lockheed aircraft used to fly weapons to Liberia in August 2002.
ELDINE	Talal		14 APR 1955		Lebanese businessman. Paymaster of ex-

LAST NAME	FIRST NAME	ALIAS	DATE OF BIRTH	PASSPORT NUMBER	DESIGNATION/ JUSTIFICATION
					President Taylor's inner circle (details in expert panel report S/2000/1195).
ELDINE	Khalid				Informal Advisor to former Liberian President Charles Taylor.
FARLEY	Kia	White Flower B-50		Nationality: Liberia	MODEL's former Commanding "General" in Buchanan and Inspector General in the Ministry of Commerce and Industry. He has engaged in activities that threaten to cause instability in Liberia, derail the peace process and unravel the Comprehensive Peace Agreement.
GEORGE	Martin				Ambassador of Liberia to the Federal Republic of Nigeria. Associate of former President Charles Taylor with ongoing ties to him. Alleged to have provided funds to former President Taylor.
GIBSON	Myrtle		03 NOV 1952		Associate of former Liberian President Charles Taylor with ongoing ties to him.
GOODRIDGE (GOODRICH)	Reginal B. (Sr.)		11 NOV 1952		Associate of former Liberian President Charles Taylor with ongoing ties to him. Former Minister for Culture, Information and Tourism.
GWEN	Sampson			Nationality: Liberia	Former LURD "General". He has engaged in activities that threaten to cause instability in Liberia, derail the peace process and unravel the Comprehensive Peace Agreement.
JIBBA (JEBBA)	Macifierran Momo	Momoh GIBBA	4 MAY 1972		Associate of former Liberian President Charles Taylor with ongoing ties to him. Former Senior Aide-de-Camp to ex-President Taylor.
JOBE	Baba		1959		Arms Trafficker. Former Director of the Gambia New Millennium Air company. Former member of Parliament of the Gambia. Arms dealer in contravention of UNSC resolution 1343. Supported former President Taylor's regime in effort to destabilize Sierra Leone and gain illicit access to diamonds.
JOVAN	Aleksic		6 DEC 1950		Employee of the Serbian company Aviogenex that was involved in making the necessary arrangement to fly more than 200 tons of weapons to Liberia. He accompanied Tezic and Dragas on their trips to Liberia.
KADIMA	Pasti			D001993-00	Arms dealer in contravention of UNSC resolution 1343. Supported former President Taylor's regime in effort to destabilize Sierra Leone and gain illicit access to diamonds.
KIIA TAI	Joseph Wong				Arms dealer in contravention of UNSC resolution 1343. Supported former President Taylor's regime in effort to destabilize Sierra Leone and gain illicit access to diamonds.
KLEILAT	ALI		10 JULY 1970 in Beirut		Lebanese National. Businessman, involved in arms delivery to Charles Taylor in 2003. Still, in relation with former Liberian President Charles Taylor.
KOFFI (KOFI)	Zarr (Zack) (General)				Renegade ex-GOL militia commander who has continued to cause mayhem in

LAST NAME	FIRST NAME	ALIAS	DATE OF BIRTH	PASSPORT NUMBER	DESIGNATION/ JUSTIFICATION
KOUWENHOVEN (KOUENHOVEN)(KOUENHAVEN)	Gus		15 SEPT 1942		Rivercess County. Owner of Hotel Africa and President of the Oriental Timber Company. Arms dealer in contravention of UNSC resolution 1343. Supported former President Taylor's regime in effort to destabilize Sierra Leone and gain illicit access to diamonds.
MININ	Leonid	BLAVSTEIN, BLYUVSHTEIN, BLYAFSHTEIN, BLUVSHTEIN, BLYUFSHTEIN KERLER, Vladimir (Vladimir) Abramovich POPILOVESKI (POPELA / POPELO) Vladimir Abramovich BRESLAN, Wulf OSOLS, Igor	14 DEC 1947 18 OCT 1946 18 OCT 1946 10 JUL NK 14 DEC 1947	Nationality: Israeli Bolivian Passport: 65118 Forged German Passports: 5280007248D 18106739D (MININ) Greek: no details Israeli Passports: 6019832 (6/11/94-5/11/99) 9001689 (23/1/97-22/1/02) 90109052 (26/11/97) Russian Passport: KI0861177	Arms dealer in contravention of UNSC resolution 1343. Supported former President Taylor's regime in effort to destabilize Sierra Leone and gain illicit access to diamonds.
MINOR	Grace Beatrice		31 MAY 1942		Key advisor to former President Charles Taylor with ongoing ties to him.
NASSOUR (NASR)	Aziz		1961		Illicit diamond dealer who sold conflict diamonds and indirectly or directly supported the Taylor regime.
OSSAILY	Samih	Samir HUSSEINI			Illicit diamond dealer who sold conflict diamonds and indirectly or directly supported the Taylor regime.
REFELL (REFFEL)	Victoria				Associate of former Liberian President Charles Taylor with ongoing ties to him.
RICHARDSON	John T.		10 DEC 1949 (01 DEC 1949)		Associate of former Liberian President Charles Taylor with ongoing ties to him. Former National Security Advisor.
ROSENBLUM	Simon		21 SEP 1943		Associate of former Liberian President Charles Taylor with ongoing ties to him.
RUPRAH	Sanjivan	Samir NASR	09 AUG 1966	D-001829-00	Businessman Arms dealer in contravention of UNSC resolution 1343. Supported former President Taylor's regime in effort to destabilize Sierra Leone and gain illicit access to diamonds. Former Deputy Commissioner of the Bureau of Maritime Affairs.
SALAMI (SALAME)	Mohamed Ahmad		22 SEP 1961	Nationality: Lebanese	Owner, Mohamed and Company Logging company. Associate of former Liberian President Charles Taylor with ongoing ties to him.

LAST NAME	FIRST NAME	ALIAS	DATE OF BIRTH	PASSPORT NUMBER	DESIGNATION/ JUSTIFICATION
SHAW	Emmanuel (II)		26 JUL 1946		Former economic adviser to ex-President Taylor. Director of Lonestar airways, instrumental in the breaching of the arms embargo in 2003. Associate of former Liberian President Charles Taylor with ongoing ties to him.
SNOWE	Edwin				Managing Director of the Liberian Petroleum and Refining Corporation (LPRC). Associate of former President Charles Taylor with ongoing ties to him. Alleged to have provided funds to former President Taylor.
TAYLOR	Agnes Reeves	REEVES-TAYLOR	27 SEP 1965	Nationality: Liberia	Associate of former Liberian President Charles Taylor with ongoing ties to him. Former Liberian Permanent Representative to the International Maritime Organization / Former Senior Member of the Liberian Government.
TAYLOR	Charles (Jr.)	Chuckie			Son of ex-President Taylor. Associate of former Liberian President Charles Taylor with ongoing ties to him.
TAYLOR	Charles Ghankay		01 SEP 1947 (28 JAN 1948)		Ex-President of Liberia.
TAYLOR	D. Benjamin (Jr.)			Nationality: Liberia	Director of Passports and Visas at the Ministry of Foreign Affairs in Liberia. MODEL's former Chief of Staff. He has engaged in activities that threaten to cause instability in Liberia, derail the peace process and unravel the Comprehensive Peace Agreement.
TAYLOR (HOWARD TAYLOR)	Jewell Howard		17 JAN 1963	D/003835-04 (4/6/04-3/6/06)	Spouse of ex-President Taylor Associate of former Liberian President Charles Taylor with ongoing ties to him.
TAYLOR	Tupee Enid		17 DEC 1960		Associate of former Liberian President Charles Taylor with ongoing ties to him.
TESIC (TEZIC)	Slobodan				Serbian national, director of the society "TEMEX". Relevant information is contained in the Panel of Experts report S/2003/498. Director of Temex, Belgrade.
TUAH (TOUAH)	Joseph (Joachim)			Liberian Diplomatic passport #D00353	Former deputy of Benjamin Yeaten, and instrumental in the delivery of arms to former Liberian President Charles Taylor. Former Assistant Director of Special Security Service.
UREY	Benoni		22 JUN 1957	D-00148399 Liberian Diplomatic passport	Ex-Commissioner Maritime Affairs of Liberia. He was the direct superior of Mr. Ruprah and played a key role in arms procurements starting in the summer of 2002. Associate of former Liberian President Charles Taylor with ongoing ties to him.
YEATEN (YEATON)	Benjamin			Liberian Diplomatic passport D00123299	Former head of the Special Security Unit in Liberia. Associate of former Liberian President Charles Taylor with ongoing ties to him.

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APPENDIX 3: List of individuals and Entities Subject to the Measures Contained in Paragraph 1 of Security Council Resolution 1532 (2004) Concerning Liberia [“UN Assets Freeze List”] (2 May 2005)

Last updated 2 May 2005

LIST OF INDIVIDUALS AND ENTITIES SUBJECT TO THE MEASURES CONTAINED IN PARAGRAPH 1 OF SECURITY COUNCIL RESOLUTION 1532 (2004) CONCERNING LIBERIA (THE ASSETS FREEZE LIST)

On 14 June 2004, the Security Council Committee established pursuant to resolution 1521 (2003) concerning Liberia approved the following list of individuals and entities subject to the measures contained in paragraph 1 of Security Council resolution 1532 (2004) (the assets freeze list).

Paragraph 1 of Security Council resolution 1532, adopted on 12 March 2004, reads as follows:

“The Security Council,

...

1. *Decides* that, to prevent former Liberian President Charles Taylor, his immediate family members, in particular Jewell Howard Taylor and Charles Taylor, Jr., senior officials of the former Taylor regime, or other close allies or associates as designated by the Committee established by paragraph 21 of resolution 1521 (2003) (hereinafter, “the Committee”) from using misappropriated funds and property to interfere in the restoration of peace and stability in Liberia and the sub-region, all States in which there are, at the date of adoption of this resolution or at any time thereafter, funds, other financial assets and economic resources owned or controlled directly or indirectly by Charles Taylor, Jewell Howard Taylor, and Charles Taylor, Jr. and/or those other individuals designated by the Committee, including funds, other financial assets and economic resources held by entities owned or controlled, directly or indirectly, by any of them or by any persons acting on their behalf or at their direction, as designated by the Committee, shall freeze without delay all such funds, other financial assets and economic resources, and shall ensure that neither these nor any other funds, other financial assets or economic resources are made available, by their nationals or by any persons within their territory, directly or indirectly, to or for the benefit of such persons;”

The assets freeze list was drawn up in accordance with paragraphs 1 and 4 (a) of resolution 1532 (2004). The list is reproduced in full below. Alternate spellings of names and alternate dates of birth are included in parentheses.

The Committee will continue to update the list on a regular basis.

LAST NAME	FIRST NAME	ALIAS	DATE OF BIRTH/PLACE OF BIRTH	PASSPORT /IDENTIFYING INFORMATION	DESIGNATION/ JUSTIFICATION
ALLEN	Cyril		26 JUL 1952		Former Chairman, National Patriotic Party. Associate of former Liberian President Charles Taylor with ongoing ties to him.
BOUT	Viktor Anatoljevitch	BUTT, BONT, BUTTE, BOUTOV, SERGITOV Vitali	13 JAN 1967 (13 JAN 1970)	21N0532664 29N0006765 21N0557148 44N3570350	Businessman, dealer and transporter of weapons and minerals. Arms dealer in contravention of UNSC resolution 1343. Supported former President Taylor's regime in effort to destabilize Sierra Leone and gain illicit access to diamonds.
BRIGHT	Charles R.		29 AUG 1948		Former Minister of Finance. Associate of former Liberian President Charles Taylor with ongoing ties to him.
CISSE	M. Moussa	Mamadee KAMARA	24 DEC 1946 (14 DEC 1957) (26 JUN 1944) (26 JUL 1946) (24 DEC 1944)	Liberian Diplomatic Passport: D001548-99 Liberian Ordinary Passport: 0058070 valid 10/01/00-09/01/05 Name: Mamadee KAMARA DOB: 26 JUL 1946 POB: Gbarnga, Bound County Liberian Diplomatic Passport: 001546 valid 01/08/99-30/08/01 DOB: 24 DEC 1944 POB: Ganta, Nimba County Liberian Diplomatic Passport: D/000953-98	Former Chief of Presidential Protocol. Chairman of Mohammad Group of Companies. Handled funds from diamond and timber sales on Taylor's behalf S/2002/470, para. 165. Associate of former Liberian President Charles Taylor with ongoing ties to him.
COOPER	Randolph (Randolf)		28 OCT 1950		Former Managing Director of Robertsfield International Airport. He was instrumental in the various violations of the

LAST NAME	FIRST NAME	ALIAS	DATE OF BIRTH/PLACE OF BIRTH	PASSPORT /IDENTIFYING INFORMATION	DESIGNATION/ JUSTIFICATION
					arms embargo. Associate of former Liberian President Charles Taylor with ongoing ties to him.
DUNBAR	Jenkins		10 JAN 1947 (10 JUN 1947)		Former Minister of Lands, Mines, and Energy. Associate of former Liberian President Charles Taylor with ongoing ties to him.
GEORGE	Martin				Ambassador of Liberia to the Federal Republic of Nigeria. Associate of former President Charles Taylor with ongoing ties to him. Alleged to have provided funds to former President Taylor.
GIBSON	Myrtle		03 NOV 1952		Ex-Senator. Advisor to former Liberian President Charles Taylor with ongoing ties to him.
GOODRIDGE (GOODRICH)	Reginald B. (Senior)		11 NOV 1952		Former Minister for Culture, Information and Tourism. Associate of former Liberian President Charles Taylor with ongoing ties to him.
JOBE	Baba		1959	Nationality: The Gambia	Former Director of the Gambia New Millenium Air Company. Former member of Parliament of the Gambia. S/2001/1015, para. 287. Arms trafficker in contravention of UNSC resolution 1343. Supported former President Taylor's regime in effort to destabilize Sierra Leone and gain illicit access to diamonds. In prison in the Gambia.
KIIA TAI	Joseph Wong				Executive of the Oriental Timber Company. Provided military and financial support for Taylor S/2001/1015, para. 334. Arms dealer in contravention of UNSC resolution 1343. Supported former President Taylor's regime in effort to destabilize Sierra Leone

LAST NAME	FIRST NAME	ALIAS	DATE OF BIRTH/PLACE OF BIRTH	PASSPORT /IDENTIFYING INFORMATION	DESIGNATION/ JUSTIFICATION
					and gain illicit access to diamonds.
KLEILAT	Ali		10 JULY 1970 in Beirut	Nationality: Lebanon	Businessman, involved in arms delivery to Charles Taylor in 2003. Still, in relation with former Liberian President Charles Taylor.
KOUWENHOVEN (KOUVENHOVEN) (KOUENHOVEN) (KOUENHAVEN)	Gus		15 SEPT 1942		Owner of Hotel Africa and President of the Oriental Timber Company. Arms dealer in contravention of UNSC resolution 1343. Funds purveyor to the Taylor regime. Close associate of Taylor. Supported former President Taylor's regime in effort to destabilize Sierra Leone and gain illicit access to diamonds and funds.
MININ	Leonid Yukhimovich	BLAVSTEIN, BLYUVSHTein, BLYAFSHTein, BLUVSHTein, BLYUFSHTein KERLER, Vladimir (Vladimir) Abramovich (DOB: 18 OCT 1946) POPILO-VESKI POPILOVESKI (POPELA/ POPELO) Vladimir Abramovich	14 DEC 1947 in Odessa, USSR (18 OCT 1946) (10 JUL NK) (14 DEC 1947)	Nationality: Israel Bolivian Passport: 65118 Forged German Passports: 5280007248D 18106739D (MININ) Greek Passport: no details Israeli Passports: 6019832 valid 06/11/94- 05/11/99 9001689 valid 23/01/97- 22/01/02 90109052 issued on 26/11/97 Russian Passport: KI0861177	Owner of Exotic Tropical Timber Enterprises. Key financier for Taylor [S/2001/1015, para. 346]. Arms dealer in contravention of UNSC resolution 1343. Supported former President Taylor's regime in effort to destabilize Sierra Leone and gain illicit access to diamonds.

LAST NAME	FIRST NAME	ALIAS	DATE OF BIRTH/PLACE OF BIRTH	PASSPORT /IDENTIFYING INFORMATION	DESIGNATION/ JUSTIFICATION
		(DOB: 18 OCT 1946) BRESLAN, Wulf (DOB: 10 JUL NK) OSOLS, Igor (DOB: 14 DEC 1947)			
MINOR	Grace Beatrice		31 MAY 1942		Key advisor to former President Charles Taylor with ongoing ties to him.
RUPRAH	Sanjivan	Samir NASR	09 AUG 1966	D-001829-00 D-002081-00	Businessman Former Deputy Commissioner of the Bureau of Maritime Affairs. Arms dealer in contravention of UNSC resolution 1343. Supported former President Taylor's regime in effort to destabilize Sierra Leone and gain illicit access to diamonds.
SALAME (SALAMI)	Mohamed Ahmad	Ameri AL JAWAD Jawad AL AMERI Moustapha SALAMI Moustapha A SALAMI	22 SEP 1961 {POB: Abengourou, Côte d'Ivoire} {(18 OCT 1963)}	Nationality: Lebanon Ordinary Lebanese Passport: 1622263 valid 24/04/01-23/04/06 Togolese Diplomatic Passport: 004296/00409/00 valid 21/08/02-23/08/07 Liberian Diplomatic Passport: 000275 valid 11/01/98-10/01/00 2 nd Liberian Diplomatic Passport: 002414 valid 20/06/01-19/06/03	Owner, Mohamed and Company Logging Company. Informal diplomatic representative of former Liberian President Charles Taylor with ongoing ties to him. Ambassador Plenipotentiary to Chairman G. Bryant of Liberia since 2003, having previously held the same post under former President Taylor.

LAST NAME	FIRST NAME	ALIAS	DATE OF BIRTH/PLACE OF BIRTH	PASSPORT /IDENTIFYING INFORMATION	DESIGNATION/ JUSTIFICATION
				Name: Ameri AL JAWAD DOB: 18 OCT 1963 POB: Ganta, Nimba County Ivorian Passport: no details available Liberian Diplomatic Passport: D/001217	
SHAW	Emmanuel (II)		26 JUL 1946 (26 JUL 1956)		Director of Lonestar Airways. Associated with Lone Star Communications Cooperation. Instrumental in the breaching of the arms embargo in 2003. Former economic adviser to ex-President Taylor with ongoing ties to him.
SNOWE	Edwin M., Jr.			Nationality: Liberia OR/0056672-01	Managing Director of the Liberian Petroleum and Refining Corporation (LPRC). Associate of former President Charles Taylor with ongoing ties to him. Alleged to have provided funds to former President Taylor.
TAYLOR	Agnes Reeves	REEVES-TAYLOR	27 SEP 1965	Nationality: Liberia	Former Liberian Permanent Representative to the International Maritime Organization. Former Senior Member of the Liberian Government. Ex-wife and associate of former Liberian President Charles Taylor with ongoing ties to him.
TAYLOR	Charles "Chuckie" (Junior)	Chuckie			Associate, adviser and son of former Liberian President Charles Taylor with ongoing ties to him.
TAYLOR	Charles Ghankay		01 SEP 1947		Former President of Liberia.

LAST NAME	FIRST NAME	ALIAS	DATE OF BIRTH/PLACE OF BIRTH	PASSPORT /IDENTIFYING INFORMATION	DESIGNATION/ JUSTIFICATION
	(Charles MacArthur)		(28 JAN 1948)		
TAYLOR (HOWARD TAYLOR)	Jewel Howard		17 JAN 1963	D/003835-04 valid 04/6/04-03/6/06	Spouse of former Liberian President Charles Taylor with ongoing ties to him.
TAYLOR	Tupee Enid		17 DEC 1960 (17 DEC 1962)	Liberian Diplomatic Passport: D/002216	Ex-wife and associate of former Liberian President Charles Taylor with ongoing ties to him.
UREY	Benoni		22 JUN 1957	Liberian Diplomatic Passport: D-00148399 Commissioner of Maritime Passport: D/002356	Ex-Commissioner of Maritime Affairs of Liberia. He was the direct superior of Mr. Ruprah and played a key role in arms procurements starting in the summer of 2002. Associate of former Liberian President Charles Taylor with ongoing ties to him.
YEATEN (YEATON)	Benjamin D.		28 FEB 1969 (29 FEB 1969)	Liberian Diplomatic Passport: D00123299 valid 10/02/99-09/02/01 DOB: 29 FEB 1969 POB: Tiaplay, Nimba County	Former head of the Special Security Unit in Liberia. Ex-Director, Special Security Services. Associate of former Liberian President Charles Taylor with ongoing ties to him.

APPENDIX 4: Memo on the organization and establishment of “NEWCO” Holding Company Limited (18 August 2003)

18 August 2003

ORGANIZATION AND ESTABLISHMENT OF “NEWCO” HOLDING COMPANY LIMITED

1. BRIEF

The brief from Client is to organize and establish in the Republic of Nigeria a business organization capable of taking maximum advantage of commercial opportunities which may be of interest to the Client.

2. CORPORATE STRUCTURE

It is proposed that a Nigerian-registered holding company be incorporated as a vehicle to represent Client’s commercial interests and investments through a number of operating subsidiary companies.

Accordingly, it is proposed that five (5) companies be incorporated initially:

- a. “NewCo” Holdings and Investment Company Limited
- b. “NewCo” Trading Limited
- c. “NewCo” Aviation Company Limited
- d. “NewCo” Shipping Company Limited
- e. “NewCo” Properties Ltd.

To this end, a meeting was held on 18 August 2003 with Barrister Eugene Opara introduced by Ambassador Martin George. Barrister Opara practices out of LIBERATION ____, Barracks Road, Calabar, Rivers State, Nigeria, law offices of Barrister Jacob A. D____, Department of Private Law at the University of Calabar. We are informed that he practiced and taught law for more than 15 years, and is the author of three textbooks on corporate law.

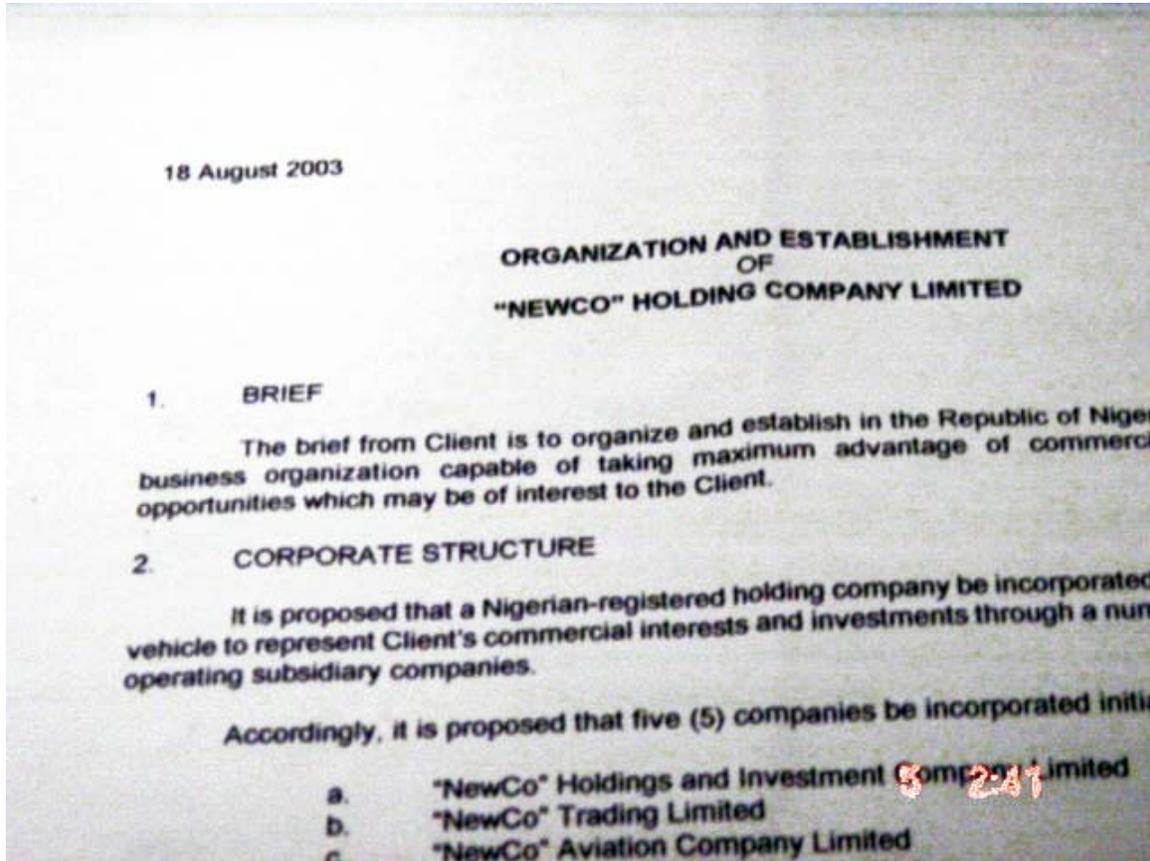
Barrister Opara will prepare a comprehensive precis of the required companies in Nigeria and will present same for review on 19 August 2003.

3. OFFICE PREMISES

Client requires that suitable offices be acquired in Calabar, staffed as soon as possible to facilitate the efficient execution of Client’s interests.

Accordingly...

“Newco” memo - top left view



“Newco” memo - middle section view

1 BRIEF

The brief from Client is to organize and establish in the Republic of Nigeria a business organization capable of taking maximum advantage of commercial opportunities which may be of interest to the Client.

2 CORPORATE STRUCTURE

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- a "NewCo" Holdings and Investment Company Limited
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- d "NewCo" Shipping Company Limited
- e "NewCo" Properties Ltd.

To this end, a meeting was held on 18 August 2003 with Barrister Eugene introduced by Amb. Martin George. Barrister Opara practices out of LIBERTY Barracks Road, Calabar, Rivers State, Nigeria, law offices of Barrister Jacob A. Di Department of Private Law at the University of Calabar. We are informed that practised and taught law for more than 15 years, and is the author of three textbooks on corporate law.

Barrister Opara will prepare a comprehensive precis of the requirements for incorporating companies in Nigeria, and will present same for review on 19 August 2003 at 11

“Newco” memo - bottom left view

- b. "NewCo" Trading Limited
- c. "NewCo" Aviation Company Limited
- d. "NewCo" Shipping Company Limited
- e. "NewCo" Properties Ltd.

To this end, a meeting was held on 18 August 2003 with Barrister introduced by Amb. Martin George. Barrister Opara practices out of LI Barracks Road, Calabar, Rivers State, Nigeria. law offices of Barrister Ja Department of Private Law at the University of Calabar. We are informed practised and taught law for more than 15 years, and is the author of three corporate law.

Barrister Opara will prepare a comprehensive precis of the companies in Nigeria, and will present same for review on 19 August 2003.

3. OFFICE PREMISES

Client requires that suitable offices be acquired in Calabar, staffed as soon as possible to facilitate the efficient execution of Client's interests.

Accordingly, three (3) potential properties were inspected on 19 August 2003.

APPENDIX 5: U.S. Treasury Office of Foreign Assets Control

List of Specially Designated Individuals

(26 April 2005)

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OFFICE OF FOREIGN ASSETS CONTROL

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04/26/2005

The following individuals [LIBERIA] have been added to OFAC's SDN list (without the "a.k.a.s" listed as separate entries in this bulletin):

BOUT, Sergei Anatolyevich (a.k.a. NIKOLAYEVICH BUT, Sergey; a.k.a. "BUT"; a.k.a. "BUTT"; a.k.a. "SERGEY"; a.k.a. "SERGI"; a.k.a. "SERGO"; a.k.a. "SERGUEI"), c/o AIR CESS, Islamabad, Pakistan; c/o AIR CESS, P.O. Box 7837, Sharjah, United Arab Emirates; c/o AIR ZORY, 54 G. M. Dimitrov Blvd, Sofia BG-1125, Bulgaria; Moscow, Russia; DOB 27 Aug 1961; POB Tajikistan; citizen Russia alt. Ukraine; National ID No. 76704 (Russia); alt. National ID No. CB039314 (Ukraine) (individual) [LIBERIA]

CHICHAKLI, Richard Ammar (a.k.a. CHICHAKLI, Ammar M.), 225 Syracuse Place, Richardson, TX 75081; 811 S. Central Expwy, Ste 210, Richardson, TX 75080; DOB 29 Mar 1959; POB Syria; citizen United States; SSN 405-41-5342; alt. SSN 467-79-1065 (individual) [LIBERIA]

DENISSENKO, Serguei (a.k.a. DENISENKO, Sergei; a.k.a. DENISSENKO, Sergei), c/o SAN AIR GENERAL TRADING FZE, P.O. Box 932-20C, Ajman, United Arab Emirates; c/o SAN AIR GENERAL TRADING LLC, 811 S. Central Expwy, Ste 210, Richardson, TX 75080; c/o SAN AIR GENERAL TRADING FZE, P.O. Box 2190, Ajman, United Arab Emirates; DOB 1961; Passport 500144635 (Russia) (individual) [LIBERIA]

NAYDO, Valeriy (a.k.a. NAIDO, Valerii), c/o CET AVIATION, P.O. Box 932 - 20C, Ajman, United Arab Emirates; Equatorial Guinea; DOB 10 Aug 1957; citizen Ukraine; Passport AC251295 (Ukraine); alt. Passport KC024178 (Ukraine) (individual) [LIBERIA]

The following entities have been added to OFAC's SDN list:

ABIDJAN FREIGHT, Abidjan, Côte d'Ivoire [LIBERIA]

AIR CESS (a.k.a. AIR CESS EQUATORIAL GUINEA; a.k.a. AIR CESS HOLDINGS LTD.; a.k.a. AIR CESS INC. 360-C; a.k.a. AIR CESS LIBERIA; a.k.a. AIR CESS RWANDA; a.k.a. AIR CESS SWAZILAND (PTY.) LTD.; a.k.a. AIR PAS; a.k.a. AIR PASS; a.k.a. CESSAVIA; a.k.a. CHESS AIR GROUP; a.k.a. PIETERSBURG AVIATION SERVICES & SYSTEMS), Malabo, Equatorial Guinea; P.O. Box 7837, Sharjah, United Arab Emirates; P.O. Box 3962, Sharjah, United Arab Emirates; Islamabad, Pakistan; Entebbe, Uganda [LIBERIA]

AIR ZORY LTD. (a.k.a. AIR ZORI; a.k.a. AIR ZORI LTD.), 54 G.M. Dimitrov Blvd, Sofia BG-1125, Bulgaria; 6 Zenas Kanther Str, Nicosia 1065, Cyprus [LIBERIA]

AIRBAS TRANSPORTATION FZE (a.k.a. AIR BAS; a.k.a. AIR BASS; a.k.a. AIRBAS TRANSPORTATION INC.; a.k.a. AVIABAS), P.O. Box 8299, Sharjah, United Arab Emirates; 811 S. Central Expwy, Ste 210, Richardson, TX 75080 [LIBERIA]

ATC LTD., Gibraltar, United Kingdom [LIBERIA]

BUKAVU AVIATION TRANSPORT, Congo, Democratic Republic of the [LIBERIA]

BUSINESS AIR SERVICES, Congo, Democratic Republic of the [LIBERIA]

CENTRAFRICAN AIRLINES (a.k.a. CENTRAFRICAIN AIRLINES; a.k.a. CENTRAL AFRICAN AIR; a.k.a. CENTRAL AFRICAN AIR LINES; a.k.a. CENTRAL AFRICAN AIRWAYS), P.O. Box 2760, Bangui, Central African Republic; c/o Transavia Travel Agency, P.O. Box 3962, Sharjah, United Arab Emirates; P.O. Box 2190, Ajman, United Arab Emirates; Kigali, Rwanda; Ras-al-Khaimah, United Arab Emirates [LIBERIA]

CENTRAL AFRICA DEVELOPMENT FUND, 811 S. Central Expwy, Ste 210, Richardson, TX 75080; P.O. Box 850431, Richardson, TX 75085; US FEIN 75-2884986 [LIBERIA]

CET AVIATION ENTERPRISE (FZE), P.O. Box 932 - C20, Ajman, United Arab Emirates; Equatorial Guinea [LIBERIA]

CHICHAKLI & ASSOCIATES PLLC (a.k.a. CHICHAKLI HICKMANRIGGS & RIGGS; a.k.a. CHICHAKLI HICKMAN-RIGGS & RIGGS, PLLC), 811 S. Central Expwy, Ste 210, Richardson, TX 75080 [LIBERIA]

CONTINUE PROFESSIONAL EDUCATION INC. (a.k.a. GULF MOTOR SALES INC.), 811 S. Central Expwy, Ste 210, Richardson, TX 75080; US FEIN 08000068-09 [LIBERIA]

DAYTONA POOLS, INC., 225 Syracuse Place, Richardson, TX 75081 [LIBERIA]

DHH ENTERPRISES, INC., 811 S. Central Expwy, Ste 210, Richardson, TX 75080 [LIBERIA]

GAMBIA NEW MILLENIUM AIR COMPANY (a.k.a. GAMBIA MILLENIUM AIRLINE; a.k.a. GAMBIA NEW MILLENIUM AIR), State House, Banjul, Gambia, The [LIBERIA]

IB OF AMERICA HOLDINGS INC., 811 S. Central Expwy, Ste 210, Richardson, TX 75080 [LIBERIA]

IRBIS AIR COMPANY, UL Furmanova 65, office 317, Almaty 48004, Kazakhstan [LIBERIA]

MOLDTRANSAVIA SRL, Aeroport, Chisinau MD-2026, Moldova [LIBERIA]

NORDIC LTD. (a.k.a. NORDIK LIMITED EOOD), 9 Frederick J. Curie Street, Sofia 1113, Bulgaria [LIBERIA]

ODESSA AIR (f.k.a. OKAPI AIR), Entebbe, Uganda [LIBERIA]

ORIENT STAR CORPORATION (a.k.a. ORIENT STAR AVIATION), 811 S. Central Expwy., Ste 210, Richardson, TX 75080 [LIBERIA]

RICHARD A. CHICHAKLI PC, P.O. Box 850432, Richardson, TX 75085; 811 S. Central Expwy., Ste 210, Richardson, TX 75080 [LIBERIA]

ROCKMAN LTD. (a.k.a. ROKMAN EOOD), 9 Frederick J. Curie Street, Sofia 1113, Bulgaria [LIBERIA]

SAN AIR GENERAL TRADING FZE (a.k.a. SAN AIR GENERAL TRADING LLC), P.O. Box 932-20C, Ajman, United Arab Emirates; P.O. Box 2190, Ajman, United Arab Emirates; 811 S. Central Expwy., Ste 210, Richardson, TX 75080 [LIBERIA]

SANTA CRUZ IMPERIAL AIRLINES, P.O. Box 60315, Dubai, United Arab Emirates; Sharjah, United Arab Emirates [LIBERIA]

SOUTHBOUND LTD., P.O. Box 398, Suite 52 and 553 Monrovia House, 26 Main Street, Gibraltar, United Kingdom

[LIBERIA]

TRANS AVIATION GLOBAL GROUP INC., 811 S. Central Expwy, Ste 210, Richardson, TX 75080 [LIBERIA]

TRANSAVIA NETWORK (a.k.a. NV TRANS AVIATION NETWORK GROUP; a.k.a. TAN GROUP; a.k.a. TRANS AVIATION; a.k.a. TRANSAVIA TRAVEL AGENCY; a.k.a. TRANSAVIA TRAVEL CARGO), 1304 Boorj Building, Bank Street, Sharjah, United Arab Emirates; P.O. Box 3962, Sharjah, United Arab Emirates; P.O. Box 2190, Ajman, United Arab Emirates; Ostende Airport, Belgium [LIBERIA]

VIAL COMPANY, DE [LIBERIA]

WESTBOUND LTD, P.O. Box 399, 26 Main Street, Gibraltar, United Kingdom [LIBERIA]

All of OFAC's [SDN](#) material has been updated accordingly.

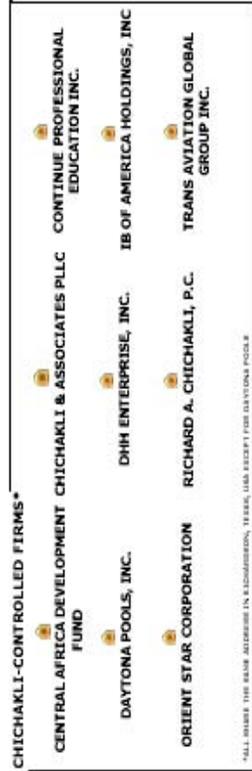
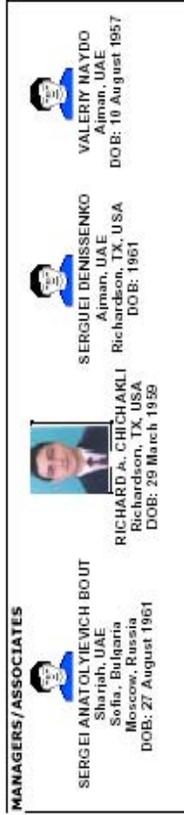
LIBERIA/CHARLES TAYLOR E.O.
VIKTOR BOUT
BUSINESS EMPIRE

April 2005

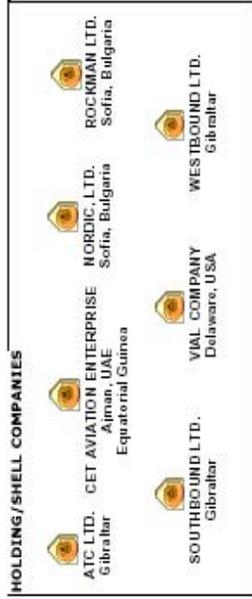


VIKTOR BOUT
 DOB: 13 JANUARY 1967
 Currently resides in Russia
 (designated 23 July 2004)

U.S. Department of Treasury
 Office of Foreign Assets Control



*ALL SHARE THE SAME ADDRESS IN RICHARDSON, TEXAS, USA EXCEPT FOR DAYTONA POOLS



APPENDIX 6: U.S. Treasury Office of Foreign Assets Control

List of Specially Designated Individuals

(23 July 2004)



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07/23/2004

The following [LIBERIA] entries have been added to OFAC's SDN list (without the "a.k.a.s" listed as separate entries in this bulletin):

ALLEN, Cyril, Former Chairman, National Patriotic Party of Liberia; DOB 26 Jul 1952; nationality Liberian; alt. nationality Nigerian (individual) [LIBERIA]

BOUT, Viktor Anatolijevitch (a.k.a. BONT; a.k.a. BOUTOV; a.k.a. BUTT; a.k.a. BUTTE; a.k.a. SERGITOV, Vitali), Businessman, dealer and transporter of weapons and minerals; DOB 13 Jan 1967; alt. DOB 13 Jan 1970 (individual) [LIBERIA]

BRIGHT, Charles R., Former Minister of Finance of Liberia; DOB 29 Aug 1948 (individual) [LIBERIA]

CISSE, M. Moussa (a.k.a. KAMARA, Mamadee), Former Chief of Presidential Protocol of Liberia; Chairman, Mohammed Group of Companies; DOB 24 Dec 1946; alt. DOB 26 Jun 1944; Diplomatic Passport No. D-001548-99 (Liberia); Passport No. 0058070 (Liberia) (individual) [LIBERIA]

COOPER, Randolph, Former Managing Director, Roberts International Airport; DOB 28 Oct 1950 (individual) [LIBERIA]

DARRAH, Kaddieyatu (a.k.a. DARA, Kaddieyatu; a.k.a. DARA, Kadiyatu; a.k.a. DARA, Kadiyatu), Special Assistant to former President of Liberia Charles Taylor (individual) [LIBERIA]

DUNBAR, Belle Y., Former Managing Director, Liberian Petroleum Refining Company; DOB 27 Oct 1967; alt. DOB 27 Oct 1963 (individual) [LIBERIA]

DUNBAR, Jenkins, Former Minister of Lands, Mines, Energy of Liberia; DOB 10 Jan 1947 (individual) [LIBERIA]

FAWAS, Abbas, President, Maryland Wood Processing Industries; President, United Logging Company; nationality Lebanese (individual) [LIBERIA]

GIBSON, Myrtle, Former Liberian Senator; advisor to former President of Liberia Charles Taylor; DOB 03 Nov 1952

(individual) [LIBERIA]

GOODRIDGE, Reginald B. (Senior) (a.k.a. GOODRICH, Reginald B. (Senior)), Former Minister for Culture, Information, Tourism of Liberia; DOB 11 Nov 1952 (individual) [LIBERIA]

JOBE, Baba, Director, Gambia New Millenium Air Company; Member of Parliament of Gambia; nationality Gambian (individual) [LIBERIA]

KIIA TAI, Joseph Wong, Executive, Oriental Timber Company (individual) [LIBERIA]

KLEILAT, Ali, Businessman; DOB 10 Jul 1970; POB Beirut, Lebanon; nationality Lebanese (individual) [LIBERIA]

KOUWENHOVEN, Gus (a.k.a. KOUENHAVEN, Gus; a.k.a. KOUENHOVEN, Gus; a.k.a. KOUVENHOVEN, Gus), President, Oriental Timber Company; Owner, Hotel Africa; Villa # 1, Hotel Africa Virginia, Monrovia, Liberia; P.O. Box 1522, Monrovia, Liberia; DOB 15 Sep 1942; nationality Dutch (individual) [LIBERIA]

MININ, Leonid (a.k.a. BLAVSTEIN; a.k.a. BLUVSHTAIN; a.k.a. BLYAFSHTAIN; a.k.a. BLYUFSHTAIN; a.k.a. BLYUVSHTAIN; a.k.a. BRESLAN, Wolf; a.k.a. BRESLAN, Wulf; a.k.a. KERLER, Vladimir Abramovich; a.k.a. OSOLS, Igor; a.k.a. POPELA, Vladimir Abramovich; a.k.a. POPELAVESKI, Vladimir Abramovich; a.k.a. POPELO, Vladimir Abramovich; a.k.a. POPELOVESKI, Vladimir Abramovich; a.k.a. POPILOVESKI, Vladimir Abramovich), Owner, Exotic Tropical Timber Enterprise; DOB 14 Dec 1947; alt. DOB 18 Oct 1946; Passport No. 5280007248D (Germany); alt. Passport No. 18106739D (Germany); Passport No. 6019832 (6 Nov 1994 to 5 Nov 1999) (Israel); alt. Passport No. 9001689 (23 Jan 1997 to 22 Jan 2002) (Israel); alt. Passport No. 90109052 (26 Nov 1997) (Israel); Passport No. KI0861177 (Russia); Passport No. 65118 (Bolivia); nationality Ukrainian (individual) [LIBERIA]

NASR, Samir M. (a.k.a. RUPRAH, Sanjivan), Businessman; Former Deputy Commissioner, Bureau of Maritime Affairs of Liberia; DOB 9 Aug 1966; Passport No. D-001829-00 (Liberia); nationality Kenyan (individual) [LIBERIA]

NEAL, Juanita, Former Deputy Minister of Finance of Liberia; DOB 09 May 1947 (individual) [LIBERIA]

SALAMI, Mohamed Ahmad (a.k.a. SALAME, Mohamed Ahmad), Owner, Mohamed Group of Companies; former President of Liberia Charles Taylor's informal diplomatic representative; DOB 22 Sep 1961; nationality Lebanese (individual) [LIBERIA]

SANKOH, Foday, Deceased (individual) [LIBERIA]

SHAW, Emmanuel (II), Advisor to former President of Liberia Charles Taylor; DOB 26 Jul 1946; alt. DOB 26 Jul 1956; alt. DOB 29 Jul 1956 (individual) [LIBERIA]

TAYLOR, Charles Ghankay (a.k.a. SOME, Jean-Paul; a.k.a. SONE, Jean-Paul; a.k.a. TAYLOR, Charles MacArthur), Former President of Liberia; DOB 1 Sep 1947 (individual) [LIBERIA]

TAYLOR, Charles (Junior) (a.k.a. "Chuckie"), Advisor and son of former President of Liberia Charles Taylor; DOB 12 Feb 1978 (individual) [LIBERIA]

TAYLOR, Tupee Enid, Ex-wife of former President of Liberia Charles Taylor; DOB 17 Dec 1962 (individual) [LIBERIA]

REEVES-TAYLOR, Agnes (a.k.a. REEVES-TAYLOR; a.k.a. TAYLOR, Agnes Reeves), Ex-wife of former President of Liberia Charles Taylor; ex-Permanent Representative of Liberia to the International Maritime Organization; DOB 27 Sep 1965; nationality Liberian (individual) [LIBERIA]

TAYLOR, Jewell Howard, Wife of former President of Liberia Charles Taylor; DOB 17 Jan 1963 (individual) [LIBERIA]

UREY, Benoni, Former Commissioner of Maritime Affairs OF Liberia; DOB 22 Jun 1957; Diplomatic Passport No. D-00148399 (Liberia) (individual) [LIBERIA]

YEATON, Benjamin (a.k.a. YEATEN, Benjamin), Former Director, Special Security Services of Liberia; Diplomatic Passport No. D-00123299 (Liberia) (individual) [LIBERIA]

All of OFAC's [SDN](#) material has been updated accordingly.

**APPENDIX 7: Birthday letter believed to be from Emmanuel Shaw to Charles Taylor
(Dated after 1 September 2003)**

Greetings,

Once again, Happy Birthday. I hope you had a wonderful day, and that the presence of family, friends, and well-wishers lifted your spirits and brought you reassurance of your place in our hearts. For me, the high point of my day was hearing your voice... you sounded upbeat and positive, in spite of the situation and the problems.

First the good news: your lawyer has sent me word that there has been a very positive development in your legal matters, although he did not specify. I suggest you get in touch with him as soon as you can.

Now the bad news: I am under heavy siege on the economic front. On the one hand, there is a systematic and deliberate attempt by Bryant and his family to establish business entities in direct competition with whatever I am doing, using the full political clout which incumbency grants. They are in a hurry, knowing that they have only a few months to put certain things in place that will sustain them when they leave office, and they are extremely aggressive. They know that they will not be able to benefit from the traditional opportunities such as reconstruction or concessions, and so they have targeted the service sector: GSM operator, Internet service provider, airline, hotels, petroleum product supplies, etc.

They have placed Carmena in front as Chairman, forming an airline called Liberty Airways, using the Boeing 727 that Weefer offered to Lonestar Airways last year for \$950,000. They are financed by Dew Mason, and led by Captian Mitchell. Carmena's stepson Winston Tolbert (Steve Tolbert's adopted son) who used to work as Vice President for Lonestar Airways, is the Managing Director. He stole all the Lonestar Airways plans, concepts, and routes, and is implementing them to the letter for Liberty Airways. They expect to start flying next month. They brought in Nigerian partners, who they have given one of the five petroleum supply contracts through Edwin Snowe in exchange for his (the Nigerian) financial backing of the airline. They have Charles Clarke and Vaani Sherman working on their GSM company.

None of this is really surprising or expected. I just have to be strong and competitive. If my formula is followed, which is to provide a first class product and a high standard of service at reasonable prices, I am sure I could survive.

On the other hand, what is really surprising, is the determination of certain powerful countries and organizations to take a direct hand in killing the existing GSM company because of perceived links to you. They have budgeted \$26 million as part of the reconstruction package, for a nation-wide GSM system which is to be built by Motorola

and operated by the same New Zealand company which did it for them in Afghanistan. To be called LiberCell, this company will be subsidized to the point where most, if not all, of the existing GSM subscribers will permanently migrate to it. I am very apprehensive about this.

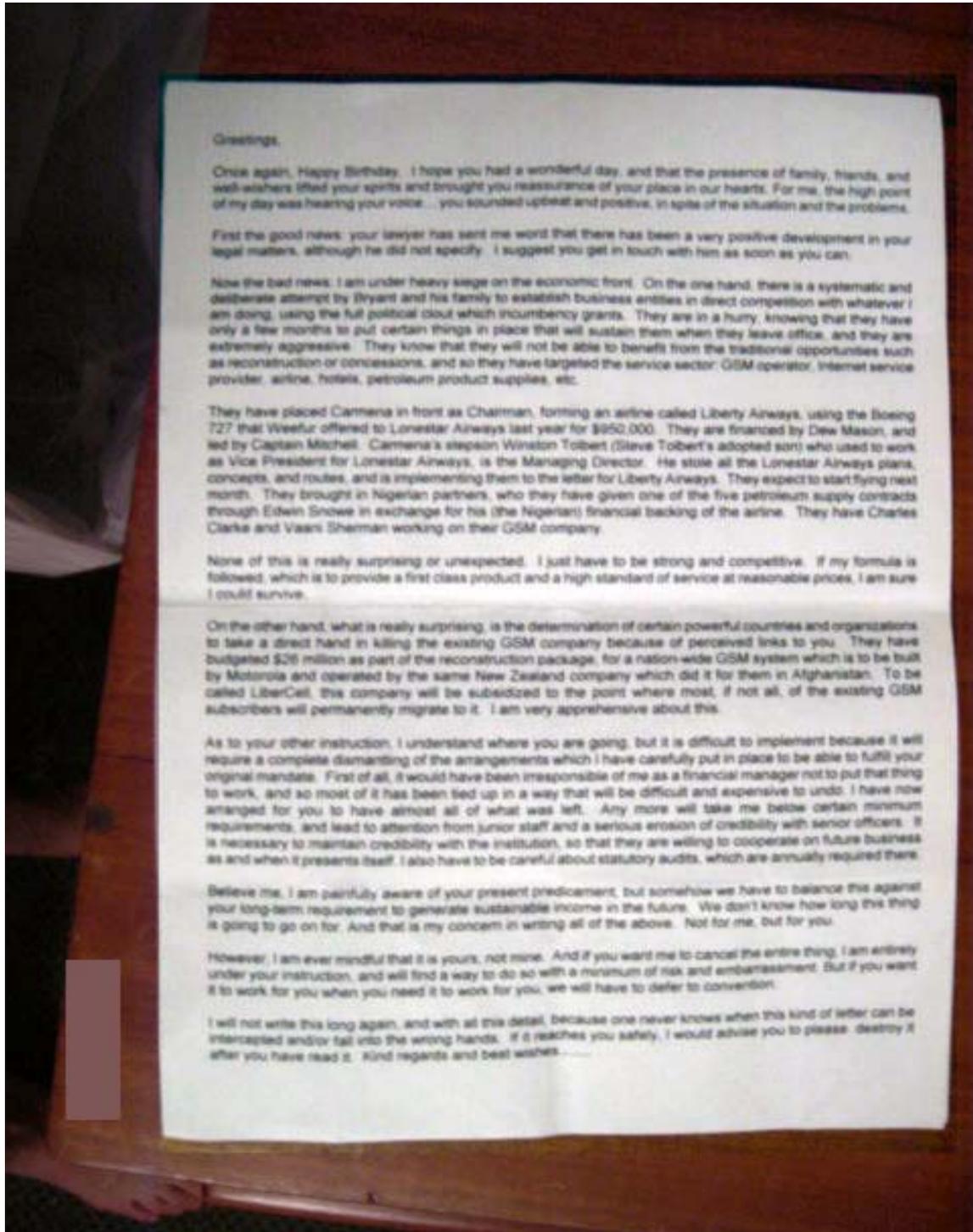
As to your other instruction, I understand where you are going, but it is difficult to implement because it will require a complete dismantling of the arrangements which I have carefully put in place to be able to fulfill your original mandate. First of all, it would have been irresponsible of me as a financial manager not to put that thing to work, and so most of it has been tied up in a way that will be difficult and expensive to undo. I have now arranged for you to have almost all of what was left. Any more will take me below certain minimum requirements, and lead to attention from junior staff and a serious erosion of credibility with senior officers. It is necessary to maintain credibility with the institution, so that they are willing to cooperate on future business as and when it presents itself. I also have to be careful about statutory audits, which are annually required there.

Believe me, I am painfully aware of your present predicament, but somewhere we have to balance this against your long-term requirement to generate sustainable income in the future. We don't know how long this thing is going to go on for. And that is my concern in writing all of the above. Not for me, but for you.

However, I am ever mindful that it is yours, not mine. And if you want me to cancel the entire thing, I am entirely under your instruction, and will find a way to do it with a minimum of risk and embarrassment. But if you want it to work for you when you need it to work for you, we will have to defer to convention.

I will not write this long again, and with all this detail, because one never knows when this kind of letter can be intercepted and/or fall into the wrong hands. If it reaches you safely, I would advise you to please destroy it after you have read it. Kind regards and best wishes...

Birthday letter believed to be from Emmanuel Shaw to Charles Taylor - full view



Birthday letter believed to be from Emmanuel Shaw to Charles Taylor - left view

Greetings,

Once again, Happy Birthday. I hope you had a wonderful day, and well-wishers lifted your spirits and brought you reassurance of your of my day was hearing your voice... you sounded upbeat and positive.

First the good news: your lawyer has sent me word that there has been no legal matters, although he did not specify. I suggest you get in touch with him.

Now the bad news: I am under heavy siege on the economic front. There is a deliberate attempt by Bryant and his family to establish business interests in Liberia, using the full political clout which incumbency grants. They have only a few months to put certain things in place that will sustain the economy extremely aggressively. They know that they will not be able to do this as reconstruction or concessions, and so they have targeted the providers of services such as airline, hotels, petroleum product supplies, etc.

They have placed Carmena in front as Chairman, forming an alliance with the 727 that Weefur offered to Lonestar Airways last year for \$950,000, led by Captain Mitchell. Carmena's stepson Winston Tolbert (50%) is now as Vice President for Lonestar Airways, is the Managing Director of the concepts, and routes, and is implementing them to the letter for the next month. They brought in Nigerian partners, who they have given shares through Edwin Snowe in exchange for his (the Nigerian) financial expertise. Clarke and Vaani Sherman working on their GSM company.

None of this is really surprising or unexpected. I just have to follow through, which is to provide a first class product and a high standard of service that I could survive.

On the other hand, what is really surprising, is the determination to take a direct hand in killing the existing GSM company, which was budgeted \$26 million as part of the reconstruction package, and was owned by Motorola and operated by the same New Zealand company called LiberCell, this company will be subsidized to the point that all subscribers will permanently migrate to it. I am very appreciative of this.

As to your other instruction, I understand where you are going and require a complete dismantling of the arrangements which were the original mandate. First of all, it would have been irresponsible to work, and so most of it has been tied up in a way that would have prevented for you to have almost all of what was left.

Birthday letter believed to be from Emmanuel Shaw to Charles Taylor - right view

I hope you had a wonderful day, and that the presence of family, friends, and
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**APPENDIX 8: Authentic Côte d'Ivoire End User Certificate
(January 2001)**

TERRE D'ETAT
TRAP DE LA DEFENSE
LA PROTECTION CIVILE

REPUBLIQUE DE COTE D'IVOIRE
Union - Discipline - Travail

LE MINISTRE

0092

Abidjan, le 29 JAN 2001

AUTORISATION POUR LIVRAISON

Nous, son Excellence Monsieur LIDA Kouassi Moïse, Ministre d'Etat, de la Défense et de la Protection Civile de la République de Côte d'Ivoire autorisons la Compagnie NATACO HOLDING PLC BULGARIA de livrer et de transporter les articles ci-dessous désignés :

<u>DESIGNATION</u>	<u>QUANTITE</u>
Ammunition 7,62 x 39	5000 000
Thermal Image Weapon (NSPU 1)	20
PG7-0G7 Grenades	1000
Ammunition 9 x 19 mm	1000 000
Grenades for AGS-17	1000
GP Katyusha Launcher	80
Missile "nomin" 80 mm PARA	2000
RPG-7	200
Sniper Gun 7,62 x 54 mm	20
Ammunition 7,62 x 54	5000
AK-47 Assault rifle	10500
PK/mc	200
Ammunition P/Ans	2000 000
60 mm	50
Rounds for 60 mm	1000
Ammunition 7,62 x 39 mm Ball	5000 000
Grenade launcher M 93 30 mm	50
30 mm Bombs for M 93 Launcher	10 000
Thermal Image Binoculars	20
Thermal Image Weapon Sights	20
RPG-26 Launcher or M80 Launcher	50
Grenades for RPG-26 or M 80	500

- PG-0G7 Grenade	1000
- Ammunition 9 x 19 mm Parabellum	1000 000
- AGS-17 Grenade Launcher	50
- Grenades for AGS-17	1000
- Night Vision Monocular	50
- GP-"Kastyor" Launcher	80
- 45 Pistol or CZ, 99 9 mm Para Pistol	2000
- RPG-7	200
- Sniper rifle cal. 12,7 mm	50
- Ammunition 2 cal 12,7	50
- Sniper rifle cal 7,9 mm	5000
- Ammunition cal 7,9 mm	50
- Ammunition Cal 7,92	5000
- Sniper Rifle cal 7,62 x 54	70
- Ammunition cal 7,62 x 54 mm	50 000
- AK-47 Assault Rifle	10 300
- PKMS 7,62 machine gun	200
- Ammunition for PKMS- 7,62 54	2000 000
- Pallard	2000
- 40 mm Grenade for Pallard	10 000
- 60 mm	50
- Rounds for 60 MM	1000

Nous, certifions que nos articles sont exclusivement commandés pour utilisation et employés sur le territoire tunisien et en vertu des pour exportation dans un pays tiers



Lida Kouassi Motso
 Le Ministre d'Etat
 LIDA KOUASSI Motso

**APPENDIX 9: Sample Weapons Price List, Oriental Timber
Company (OTC)
(September-November 2001)**

Monrovia, Liberia
WEST AFRICA

*Tel: 00871-762-148062
00871-762-388634
Fax: 00871-762-148064*

September 28, 2001

QUANTITY	DESCRIPTION
1,500 boxes	A.K. 47 Ammo
1,200 pcs	R.P.G 7 Bombs
2,000 boxes	G.M.G Rounds
4 pcs	Satellite phones
600 pcs	Hand grenades
500 pcs	Mobile phones
20 pcs	Computers
25 tons	Butter Rice

WEST AFRICA

TEL: 00-871-762-148062
00-871-762-388634
Fax: 00-871-762-148064

OCTOBER 28,2001

QUANTITY	DESCRIPTION	PRICE
2000PCS	A.K. 47 RIFLE	
10 PCS	R.P.G.7 LUNCHERS	
7000 BOXES	A.K.47 AMMO	
5000 PCS	R.P.G. 7 BOMBS	
700	P.K.M.S. UNITS	
2500PCS	HAND GRENADES	
2600	P.K.M.S. AMMO	
1500 BOXES	G.M.G. ROUNDS	
300 PCS	HOWTZER ROCKETS	

MATERIALS ADDED

- 1) 1000 BOXES A.K.47 AMMO
- 2) 3000 R.P.G.7 BOMB
- 3) 30 DRAGONOV 7.62MM
- 4) 63 CHARGERS 7.62MM
- 5) P.K.M.S. AMMO
- 6) P.K.M S UNITS.
- 7) 6 SAM 7 UNITS
- 8) 100 BOX ANTI AIR
- 9) 10 GMG
- 10) 12 NISSAN PATROLS JEEP
- 11) 9 HILUX PICKUP TOYOTA 2.8D
- 12) MITSUBISHI TRUCKS

Monrovia, Liberia
WEST AFRICA

Tel: 00871-762-148062
00871-762-388634
Fax: 00871-762-148064

November 6, 2001

ITEMS COLLECTED

- 1) A.K. 47 Rifles
- 2) A.K. 47 Rounds
- 3) R.P.G. 7 Launchers
- 4) R.P.G 7 Bombs
- 5) Hand Grenades
- 6) Anti-personnel land mines
- 7) Walkie Talkie (Base) Long Range
- 8) Walkie Talkie Short Range
- 9) 6 Land Cruiser II Jeeps
- 10) Military Boots and Uniforms

Monrovia, Liberia
WEST AFRICA

Tel: 00871-762-148062
00871-762-388634
Fax: 00871-762-148064

November 16, 2001

QUANTITY	DESCRIPTION
400 pcs	A.K. 47 Rifle
50 pcs	R.P.G. 7 Launchers
500 boxes	A.K. 47 Ammo
2,000 pcs	R.P.G 7 bombs
10	Dragonov 7.62mm
30	Chargers 7.62mm
400	P.K.M.S Units
400 boxes	P.K.M.S Ammo

PRICE LIST

▼ 1 R.P.G.7 BOMB-----	\$120.00USD
▼ 1 A.K.47 RIFLE-----	\$150.00USD
▼ 1 A.K.47 BOX-----	\$1065.00USD
▼ 1 R.P.G 7 LUNCHER-----	\$500.00USD
▼ 1 P.K.M.S.-----	\$80.000USD
▼ 1 P.K.M.S.BOXE AMMO-----	\$30.000USD

APPENDIX 10: Sample of Sanjivan Ruprah's weapons invoices and shipments (2000)

FAX TRANSMISSION

To : S R

24-08-00

From : D K

Account Statement Current to 23rd August.

	Amount Due	Amount Paid	B/L
1. First Mi-8t Helicopter delivered 04-07-00.	525,000	525,000	--
2. New Main & Tail Rotor Blades Delivered for Mi-8t	80,000	--	80,000
3. Second Mi-8t delivered 27-07-00	525,000	500,000	25,000
4. Statement 1	640,000	525,000	115,000
5. Statement 2	650,500	--	650,500
6. Mi2 Blades delivered 23-8-00	55,000		55,000
7. IL-18 Airfreight Costs; fuel 34,000 54 Hours ACMI @ 1200 64,000	98,000	--	98,000
8. AN-12 Aircraft Charges Entebbe/Roberts + Abidjan Freight	89,000	--	89,000
Totals.	2,662,500	1,550,000	1,112,500

Outstanding Balance \$ 1,112,500

Please request the Client to arrange the payment by SWIFT, and pls send me a copy of the same by fax asap. Also we await your confirmation of statement 3 for the shipment due next week.

Best Regards

FAX TRANSMISSION

To : S R

19-07-00

From : D K

The revised Order is as follows:

1.	4	AntiTank Concurs Portable Launchers	\$ 11,400 ea (12,000)	\$ 45,600 (48,000)
2.	4	AntiTank Concurs Vehicle Launchers	\$ 13,100 ea (14,000)	\$ 52,400 (56,000)
3.	32	Missiles for AntiTank Launchers	\$ 8,500 ea (9,000)	\$ 272,000 (288,000)
4.	4	IGLA AntiAircraft Launchers	\$ 18,250 ea (19,400)	\$ 73,000 (77,600)
5.	16	Missiles for IGLA Launchers	\$ 11,500 ea (12,000)	\$ 184,000 (192,000)
6.	100	PKM Guns	\$ 2,850 ea (2,950)	\$ 285,000 (295,000)
7.	100	RPG Launchers	\$ 2,100 ea (2,220)	\$ 210,000 (222,000)
8.	20	OFAB 100 kg Bombs for M18-T	\$ 1,500 ea	\$ 30,000
9.	20	ODAB 100 kg Bombs for M18-T	\$ 1,700 ea	\$ 34,000

Account Statement Current to 27th November

	<i>Amount Due</i>	<i>Amount Paid</i>	<i>B/L</i>
1. First Mi-8t Helicopter delivered 04-07-00.	525,000	525,000	--
2. New Main & Tail Rotor Blades Delivered for Mi-8t	80,000	--	80,000
3. Second Mi-8t delivered 27-07-00	525,000	500,000	25,000
4. Statement 1	640,000	525,000	115,000
5. Statement 2 NOTE 1	393,500	--	393,500
6. Mi2 Blades delivered 23-8-00	55,000		55,000
7. IL-18 Airfreight Costs: fuel 34,000 54 Hours ACMI @ 1200 64,000	98,000	--	98,000
8. AN-12 Aircraft Charges Entebbe/Roberts + Abidjan Freight	89,000	--	89,000
9. Delivery 19 th November (RPG)	250,000	350,000	(100,000) Cr
10. Delivery 23 rd November from Entebbe	252,000	199,000	53,000
Totals.	2,907,500	2,099,000	808,500

Outstanding Balance \$ 808,500

Less payment received August 2000 from Maritime program ; \$ 250,000

Total Outstanding \$ 558,500

**Note 1 This is after deducting \$ 257,000 for the Strela anti-aircraft missiles
which will be returned to supplier.**

Fax Message

To: V

From: SR

Pls note the following breakdown:

Total Payment 2 Mi-8t + Equipment as per Invoice.	\$ 2,300,000
Less	
Papa Alpha	\$ 250,000
Choppers	\$ 1,100,000
Ammo	\$ 250,000
Balance to old Invoice	\$ 950,000

Statement 3

Balance Items as per Order, Delivery Due By 31-08-00.

1.	100 PKM Guns	\$ 2,850 ea	\$ 285,000
2.	100 RPG Launchers	\$ 2,100 ea	\$ 210,000
3.	1250 PG7-V Grenades	\$ 125 ea	\$ 156,000
4.	250,000 PKM Rounds 7.62/54	\$ 0.21 ea	\$ 52,500
5.	1000 AK47MI Rifles	\$ 195 ea	\$ 195,000
6.	20 12" Assault Rifles	\$ 350 ea	\$ 7,000
7.	100 CZ75 Handguns	\$ 320 ea	\$ 32,000
8.	20 60 mm Mortar	\$ 5250 ea	\$ 105,000
9.	2000 60mm Mortar bombs	\$ 69 ea	\$ 138,000
	Airfreight.		\$ 125,000
		Total	\$ 1,305,500

DECEMBER REVISED ORDER

10 Pcs 100 Kg OFAB Bombs (MI-T Helicopter)	1,200.00	12,000.00
6 Pcs 500 Kg ODAB Bomb	3,000.00	18,000.00
18 Pcs 250 Kg Casset 'CB' Bomb	2,500.00	45,000.00
1 Set Rotors MI-8		50,000.00
1 Engine		<u>40,000.00</u>

total : 165,000.00

Anti Tank (mines)

to Skatcher fire

Anti Aircraft 100 mobile fire

PKM
AK/Smg 100

RPG 100

RPG Rocket 200 boxes

Flow

2 ① 1,000,000

4 ② 1250 Rands

6 ③ Rms 250,000 Rands

10 tons

21 tons - 71

7 tons

7

35

150,000

167,000

53,000

~~3~~ 70,000

101

125,000

\$ 525,000

- 2000 ANTITANK MINES, : AWAITING PRICE/AVAILABILITY
- 25 ANTITANK 'CONCURS' WEAPON: ca. 12,000 TOTAL \$ 300,000
 AMMUNITION FOR ABOVE: ~~ca~~ 9,000 (100) TOTAL \$ 900,000
 TOO MANY? 5 LAUNCHER & 25 IDEAL MISSILES
- 25 ANTITANK 'CONCURS' WEAPON VEHICLE MOUNTED,
 COST SAME AS ABOVE + 2000 FOR MOUNTINGS. \$ 350,000
~~DESPARABLE \$ 100~~
- 10 'IGLA' ANTI AIRCRAFT LAUNCHERS \$ 194,000
 ca. 19,400
- 50 MISSILES FOR ABOVE ca. \$ 12,000 \$ 600,000
 TOO MANY? 5 LAUNCHERS & 25 MISSILES IDEAL
- 00 PKM'S
- 60 RPG'S
- 20 OFAB 100kg BOMBS FOR CHOPPER: \$ 1500 ea \$ 30,000
- 20 OFAB " " " " " " : \$ 1700 ea \$ 34,000
- 20 " 250kg BOMBS " " : \$ 3100 ea \$ 62,000

special operations: total number of missions
25 (4000\$ per each mission)

total amounts of money paid out: -60000\$ per 15.5 m.
the rest of money due to pay: 38000\$ per 9.5 m.
(First flight is paid of 50% only)

Salary

	from/to	total days	salary per month	total
1 Ismarlov	c/n 30.07	30	3000	3000
2 Uzbekov	c/n 30.07	30	3000	3000
3 Konuchbekov	c/n 30.07	30	3000	3000
4 Parshev	c/n 28.11	174*	4000	23 142
5 Dzjuban	c/n 28.11	174	4000	23 142
6 Kim	c 27.07 no 28.11	118	4000	15 694
7 Medvedev	c 27.07 no 28.11	118	4000	15 694
8 Terentev	c 27.07 no 28.11	118	3000	11 800
9 Kovalev	c 27.07 no 28.11	118	3000	11 800
10 Belozenov	c 27.07 no 28.11	118	3000	11 800
11 Kashkoroev	c 27.07 no 28.11	118	3000	11 800

* Notice: Total amounts of money due to be paid
(7 days, in connection with arrival of new
1 crew members, are included)

Total: 133.872 USD

signature

① AK-47MI NEW	2000 x \$ 195/-	\$ 390,000	
7.62 CARTRIDGES	2,000,000 x \$ 0/15 (1.3 million is one PAKISTANI)	\$ 300,000	REPLACE QUANTITY?
② RPG-7V	500 x \$ 2220/-	\$ 1,110,000	
PG-7V	2500 x \$ 130/-	\$ 325,000	
③ PKM	400 x \$ 2950/-	\$ 1,180,000	
PK 7.62/54	2,000,000 x \$ 0/21 (1.2 million is one Full PAKISTANI)	\$ 420,000	REPLACE QUANTITY?
④ 60mm MORTAR	20 x \$ 5250	\$ 105,000	
60mm BOMBS	2000 x \$ 69	\$ 138,000	
⑤ HELICOPTER AMMO	200 x \$ 180	\$ 36,000	
	TOTAL	\$ 4,004,000	
TRANSPORT 4 x IL-76		\$ 500,000	
FLIGHTS each 125,000		\$ 50,000	
END USER			
	TOTAL	\$ 4,554,000	

N.B. FIRST FLIGHT CAN BE IN 36 HOURS FROM
 CONFIRMING ITEMS, AS WE NEED 24 HOURS
 TO GET THE EQUIPMENT BSV

APPENDIX 11: Sample of Nassour-Yelenik weapons price list (2001)

c.net.gt

Paul C. Nassour
Alberto Baida Eszra

From: S. <alfa1000@bellsouth.net.pa>
To: Ori-Zoler <gir@c.net.gt>
Sent: Martes 2 de Enero de 2001 6:04 AM
Subject: Re: Re / ABOUT MY PHONE CALL

> Dear ORI
> This is an order that our friend in Africa need please send me your price list
> and
> if it is avalibel in your stock.

> please call me-they need it very urgent.

> Regrds

> Simon

>

> G V wrote:

>

>> Hello sir,

>> voici la liste pour LB les kessev sont organisés, il faudrait donner une

>> cotation avec end user ou sans end user. livraisons Liberia.

>>

>> * AK 47 rifles 600 units
>> * RPG 7 lunchers 200 units
>> * Grenade lunchers 400 units
>> * AA TWIN BAREL 6 units
>> * AA FOUR BAREL 4 units
>> * HAND GRENADE 6000 units
>> * ANTI TANK lunchers 50 units
>> * 60 mm lunchers 40 units

>>

>> AMMO

>>

>> * AK 47 round's 1000 boxes
>> * RPG 7 BOMBS 6000 bombs
>> * 2000 grenades (grenade lunchers)
>> * 40000 rounds(for the AA twin barel) 40.000
>> * 40000 rounds(for the AA four barel) 40.000
>> * 200 anti tank rocket's
>> * 800 60 mm rocket's
>> * 200 Rocket's (for the BM 21 multiple barel)
>> * 20 SAM 8 OR 7 with the specialist
>> * G 3 ammunitions 200 boxes

>>

>> Voici plus ou moins ce que je voudrais avoir comme info

Weapons Shipments

13

4/01/01

Weapons Emporium

No.	DESCRIPCIÓN	CANTIDAD
ARMS Nuevos - Reparación General		
1.	AK 47 (reparación general)	800 Unidades
2.	RPG-7	200 Unidades
3.	AGS-17	400 Unidades
4.	ZU-23-2	6 Unidades
5.	ZU-30-4	4 Unidades
6.	Granadas ofensivas (F-1)	6000 Unidades
7.	A/T Komet 60 mm A/T Fogot 60 mm	50 Unidades 40 Unidades

No.	DESCRIPCIÓN	CANTIDAD
AMMON		
1.	AK 47 Rounds	1000 Boxes
2.	RPG-7	6000 Unidades
3.	Granadas (F-1)	2000 Unidades
4.	23 mm - 20-23-2	40.000 Unidades
5.	30 mm - 20-30-4	40.000 Unidades
6.	Komet	—
7.	Fogot	—
8.	IGLA - 1	20 Unidades

*cantidad de mecanismos de disparos?
*cantidad de cohetes?

11012

jalon Grana 105

7-6 21080

101 25 215

Weapons Shipments

c.net.gt

From: S. <alfa1000@bellsouth.net.pa>
To: Ori-Zoler <gir@c.net.gt>
Sent: Miércoles 3 de Enero de 2001 3:25 PM
Subject: Re: Re / ABOUT MY PHONE CALL

Dear Ori,

This is the start price list that i send to my contact,he already told me that it expensive. i replay that if he take it all we will make discount for him,please check item no-3-7-8-11-14-15 if you have in stock and prices.

Please do not travel to your man befor i will recieve the green light that the money is ready in my contact hand and the hand-user certificet is ready also.

Send me by email or fax under what name -or to who you need the paper.

Regrds

S.

"S." wrote:

> Dear guy/alfa

>

> This is the price list from the country in this area,the country

> have every thing

> in stock in good condition.

> we can arrange as well the transport to your place,the paper that

> will be send

> will be o.k as we talk.

> After the arrangement you can send some -one to inspect the tools and

> it will be

> send to your place.

> waiting for your reply for the ITEM no- 3-7-8-11-14-15.

>

> Regrds

>

> S.

>

>>>

>>> G V wrote:

>>>

>>>> Hello sir,

>>>> voici la liste pour LB les kessev sont organisés, il faudrait donner une

>>>> cotation avec end user ou sans end user. livraisons Liberia.

>>>>

>>>> * 1. AK 47 rifles 600 units - 135.\$ each /67.

>

>> 2.RPG 7 lunchers 200 units- 1600. each /533.

>

>>>> * 3. Grenade lunchers 400 units- (AGA-40 MD-85) made in

>> Romania) (if it not i will send cheapie) (P=+1,10)

16

5/01/01

>>>> 4 AA TWIN BAREL 6 units- 8000.\$ each / 3200
 >>>> 5 AA FOUR BAREL 4 units- 90.000.\$ on wheels / 36000
 >>>> 6 HAND GRENADE 6000 units- 13.\$ / 5. L
 >>>> 7 ANTI TANK lunchers 50 units- (40 mm AG-75 or AG-7 DS
 >>>> 8 60 mm lunchers 40 units- (there is 73 mm AG-9)
 >>>>
 >>>> AMMO
 >>>>
 >>>> * 9. AK 47 round's 1000 boxes - 110\$ for 1000. / 45
 >>>> * 10. RPG 7 BOMBS 6000 bombs-PG-140.\$ / 45
 >>>> * 11. 2000 grenades (grenade lunchers)- (on check) see no-3
 >>>> * 12. 40000 rounds(for the AA twin barel) 40.000- AP1-5.25 / 2
 >>>> * 13. 40000 rounds(for the AA four barel) 40.000- APIT -6\$ / 2.5
 >>>> * 14. 200 anti tank rocket's- (on check) see no-see no-7..
 >>>> * 15. 800 60 mm rocket's- (on check) see no-see no-8. 140
 >>>> * 16. 200 Rocket's (for the BM 2) multiple barel)-BM 2 (from 600.\$ 1976 or
 >>>> 200\$ recent year. 4000 7100
 >>>> * 17. 20 SAM 8 OR 7 with the specialist-11,000.\$-box ,18,000.\$-pipe.
 >>>> * 18. G 3 ~~ammunitions 200 boxes (I don't have.)~~
 >>>>
 >>>> Voici plus ou moins ce que je voudrais avoir comme info
 >>>>
 >>>> DELAI, POSSIBILITE DE LIVRAISON (avion 707), et tout autres infos, merci
 >>>> beaucoup, tell me when you receive this.
 >>>> GUY
 >>>>

Weapons Shipments

17

5/01/01

800000

PROLONGACION BOULEVARD LOS PROCERES ZONA 15, KILOMETRO 9
CARRETERA A EL SALVADOR, AREA COMERCIAL HOTEL QUINTA REAL

FAX

Date: 05/01/2001.

Number of pages including cover sheet: - 1 -



REPRESENTACIONES INTERNACIONALES

To:	ATNN.
	GENERAL:
	ROBERTO CALDERON
Phone:	
Fax phone:	228 7605
CC	

From:	GIR, S.A
	ORI ZOLLER
Phone:	00-502-365 50 01 AL 06
Fax phone:	00-502-365 5080

REMARKS: Urgent For your review Reply ASAP Please comment

GENERAL CALDERON:

SEGUN INSTRUCCIONES DEL SEÑOR ORI ZOLLER ADJUNTO LA SIGUIENTE INFORMACION.

ATENTAMENTE.

EUGENIA DE LEON

INFORME CONFIRMACION DE ENVIOS

FECHA/HORA: 1-5-1 13:40
 NUMERO LOCAL: 502 365 5080
 COMPANIA: GRUPO GUIMEL
 PAGINA: 1

TRA	ESTACION REMOTA	HORA INICIO	DURACION	PAGS	MOD0	RESULTADOS
57	2287605	1-5-1 13:38	2'09"	2/2	CE	COMPLETADA CE 9600
TOTAL			2'09"	2/2		

NOTA:
 CE CORRECCION ERROR
 96 9600 BPS SELECC
 48 4800 BPS SELECC

RC RECEP CONFIDENCIAL
 SE SOND EN
 SS SOND-SAL

SM SOND MULT
 OS DIR SECUND
 CL CLAVE

DF DIFUSION
 BZ BUZON
 DR DIAGNOSTICOS

CIR, S.A. * FRENTE A C/AN SOULEY A 80 LOS PUERTOS EDIFICIO 1A BILBAO 48011 *
 TELEFONO: 502 365 5080 - FAX: 502 365 5080 - ATEL: 502 365 5080

FAX

GIR

* Grupo Guimel *
 * Telefonos de Servicio al Cliente *

Dest: 502/365
 Number of pages transmitted by this station: 1

To: 502 365 5080 COMPANY: GRUPO GUIMEL ADDRESS: C/AN SOULEY 80 48011 BILBAO	From: 502 365 5080 COMPANY: GRUPO GUIMEL ADDRESS: C/AN SOULEY 80 48011 BILBAO
--	--

RELEAS: Local For your station Radio MAIL Please attention

GENERAL CALIBRACION:
 SEGUN INSTRUCCIONES DEL SENOR OUI ZOLLER AGUINTE LA SIGUIENTE INFORMACION

ATTENTAMENTE

EUGENIA DE LEON

No.	DESCRIPCION	CANTIDAD	PRECIO UNITARIO
-----	-------------	----------	-----------------

ARMS

1	AK 47 RIFLES	600 UNIDADES	\$ 70.00
2	RPG 7 LUNCHEHS	200 UNIDADES	\$ 503.00
3	GRENADE LUNCHEHS	400 UNIDADES	AGA-40 MO-85 6 PARALELO
4	AA TWIN BARREL	06 UNIDADES	\$ 3,200.00
5	AA FOUR BARREL	04 UNIDADES	\$ 36,000.00
6	HAND GRENADE	5,000 UNIDADES	\$ 5.20
7	ANTI TANK Lunchers	50 UNIDADES	40MM AG-75 or AG-70S
8	60MM Lunchers	40 UNIDADES	THERE IS 73MM AG-9

No.	DESCRIPCION	CANTIDAD	PRECIO UNITARIO
-----	-------------	----------	-----------------

AMMON

1	AK 47 ROUND S	1000 BOXES	\$ 45.00 FOR BOX
2	RPG 7 BOMBS	5,000 UNIDADES	\$ 45.00
3	GRENADES	2,000 UNIDADES	\$ 45.00
4	ROUNDS	40,000 UNIDADES	\$ 12.00
5	ROUNDS	40,000 UNIDADES	\$ 12.50
6	ANTI-TANK ROCKETS	200 UNIDADES	
7	60MM ROCKETS	800	\$ 240.00
8	ROCKETS	200	\$240.00 PARA EL AÑO 1976 \$360.00 PARA EL PRESENTE AÑO
7	20 SAM 8 OR 7	20	\$ 4,400.00

INFORME CONFIRMACION DE ENVIOS

FECHA/HORA 1-16- 1 19:13
 NUMERO LOCAL 502 365 5080
 COMPANIA GRUPO GUMEL
 PAGINA 1

TRA	ESTACION REMOTA	HORA INICIO	DURACION	PAGS	MODO	RESULTADOS
206	305 937 0806	1-16- 1 19:12	0'56"	1/ 1	CE	COMPLETADA CE 14400
TOTAL			0'56"	1/ 1		

NOTA:
 CE CORRECCION ERROR RC RECEP CONFIDENCIAL SM SOND MULT DF DIFUSION
 96 9600 BPS SELECC SE SOND EN DS DIR SECUNO BZ BUZON
 48 4800 BPS SELECC SS SOND-SAL CL CLAVE DR DIAGNOSTICOS



Para medio de la presente certificar que el material que se relaciona a continuación se encuentra en su totalidad en el depósito de la Empresa de la América Latina de la Empresa Estatal Uniter Rosoboronexport
 Señor:
 Sergey Ladigin
 Director de Departamento Regional
 de la América Latina de la Empresa
 Estatal Uniter Rosoboronexport

CANTIDAD DESCRIPCION

En conformidad con el registro de inventario de la Empresa

Firmado:

- BORRADOR -

- BORRADOR -

Guatemala,
Enero 16 del 2001.

Señor:
Sergey Ladigin
Director de Departamento Regional
de la América Latina de la Empresa
Estatal Unitar Rosoboronexport

Ref: Certificado de Uso Final

Por medio de la presente certifico que el material que se relaciona a continuación es únicamente para su importación a siendo su destino final

CANTIDAD

DESCRIPCION

.....
.....

.....
.....

Entendemos y conocemos que el desvío del material antes indicado a cualquier otro país, es contra las regulaciones Internacionales.

Atentamente,

APPENDIX 12: Arms delivered from TEMEX to Liberia between June and August 2002, as found in UN Panel of Experts Report on Liberia S/2002/1115 (25 October 2002)

	<i>Items on Board</i>	<i>Weight</i>	<i>Date of landing in Liberia</i>
Flight 1	1,000 automatic rifles 7.62x39 mm 498,960 cartridges 7.62x39 mm M67 2,000 hand grenades M75	21 tons	1 June 2002
Flight 2	1,000 automatic rifles 7.62x39 mm 1,260,000 cartridges 7.62x39 mm M67 2,496 hand grenades M75	40 tons	7 June 2002
Flight 3	1,500 automatic rifles 7.62x39 mm 1,165,500 cartridges 7.62x39 mm M67	40 tons	29 June 2002
Flight 4	120,000 rounds of ammunition 7.62 mm for M84 11,250 rounds of ammunition 9 mm NATO 75,000 rounds of ammunition 7.65 mm 100 missile launcher RB M57 4,500 mines for RB M57 60 automatic pistols M84 7.65 mm 20 pistols CZ 99 9 mm 10 Black Arrow long-range rifles M93 12.7 mm 5 machine guns M84 7.62 mm	33 tons	5 July 2002
Flight 5	100 missile launchers RB M57 1,000 mines for RB M57 50 machine guns M84, 7.62 mm 1,500 automatic rifles 7.62x39 mm 17 pistols CZ 99, 9 mm 92,400 rounds of ammunition 7.62x54 mm 526,680 rounds of ammunition 7.62x39 mm 9,000 rounds of ammunition 9 mm 6,000 rounds of ammunition 7.65 mm 9 hunting rifles	38 tons	23 August 2002
Flight 6	152 missile launchers 1,000 mines for RB M57 10 automatic pistols M84, 7.65 mm 5,200 rounds of ammunition for Black Arrow long-range rifle M93, 12.7 mm 183,600 rounds of ammunition 7.62x54 mm 999,180 rounds of ammunition 7.62x39 mm 2 sets rubber pipelines 3 propellers 1 rotor head 17 pistol holders	38.5 tons	25 August 2002

ABOUT CIJ

The Coalition for International Justice (CIJ), www.cij.org, is an international, non-profit organization that supports the international war crimes tribunals for Rwanda and the former Yugoslavia, and justice initiatives in East Timor, Sierra Leone, and Cambodia. CIJ provides practical assistance to the tribunals and other related justice efforts on legal, technical, and outreach matters. CIJ initiates and conducts advocacy and public education campaigns, targeting decision-makers in governments, international and regional organizations, media, and among the public. Working with other non-governmental organizations around the world, CIJ helps focus and maximize the impact of individual and collective advocacy with regard to international and hybrid tribunals. From 2000-2003, CIJ conducted a substantial rule of law project in East Timor. Most recently, CIJ assembled an international team of professionals who conducted over 1,200 interviews with Darfurian refugees who had fled to Chad from Sudan. CIJ has offices in Washington D.C. and The Hague, The Netherlands.

ABOUT DOUGLAS FARAH

Douglas Farah has been an award-winning member of the investigative staff and a foreign correspondent for the *Washington Post* and other publications. In March 2000, the *Post* named Farah West Africa bureau chief. He was stationed in Abidjan, Ivory Coast, until threats on his life forced him and his family to evacuate. Farah wrote extensively about the brutal civil wars in Sierra Leone and Liberia, and about the interlocking networks of agents, under the protection of governments across the region, which profited from those conflicts and the diamonds-for-weapons trade. In *Blood from Stones*, Farah exposes the financial network that stretches from the diamond fields of West Africa and commodities markets in Europe and the Middle East to terrorist-front charities based in U.S. cities. Farah argues that al Qaeda and other terrorist organizations have long followed a financial diversification strategy that has rendered the crackdown by U.S. and other governments almost useless.