PETITION FOR CONGRESSIONAL INVESTIGATION
AND HEARINGS, AND PETITION TO FEDERAL AUTHORITIES
Submitted by Kurdistan Victims Fund, an American 501(c)(3) organization
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Prepared for Congressional Review with Contributions from Members of Congress, Former White House Officials, Diplomats, Attorneys, Researchers, Financial Intelligence and Enforcement Professionals, and Current and Former KRG/KDP Employees

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THE ALLEGED MISCONDUCT DESCRIBED HERE IS SO EXTENSIVE IN SCALE, INTERNATIONAL IN REACH, VARIED IN METHOD, AND CONSEQUENTIAL IN EFFECT TO THE UNITED STATES THAT NO SINGLE PETITION CAN FULLY CAPTURE ITS BREADTH OR ENORMITY. IT IS IMPOSSIBLE WITHIN A SINGLE PETITION TO CATALOGUE THE FULL SCOPE OF THE TRANSNATIONAL CRIMES AND COORDINATED OPERATIONS ATTRIBUTED IN THE MULTIPLE COMPLAINTS TO THE ALLEGED *BARZANI CRIMINAL ENTERPRISE*.

THIS PETITION PRESENTS CONGRESS WITH EVIDENCE AND INVESTIGATIVE LEADS CONCERNING WHAT *MAY PROVE TO BE ONE OF THE MOST EXTENSIVE COORDINATED PATTERNS OF FINANCIAL AND NATIONAL SECURITY INJURY TO THE UNITED STATES INVOLVING FOREIGN OFFICIALS, U.S.-CONNECTED BENEFICIARIES, AND DOMESTIC FACILITATORS IN RECENT MEMORY.*

FOR THIRTY-FIVE YEARS THE UNITED STATES HAS DEFENDED IRAQ'S SUBNATIONAL KURDISTAN REGION AND PAID FOR THAT DEFENSE IN LIVES, TAXPAYER FUNDS, WEAPONS, AND DIPLOMATIC PROTECTION. THE REGION'S LEADERS SOUGHT THAT PROTECTION AND RECEIVED IT.

CONGRESS SHOULD NOW DETERMINE WHETHER THAT PARTNERSHIP WAS HONORED, OR WHETHER THE KURDISTAN REGIONAL GOVERNMENT'S LEADERSHIP, INCLUDING FORMER PRESIDENT MASOUD BARZANI AND PRIME MINISTER MASROUR BARZANI, OBTAINED AMERICAN ASSISTANCE, ACCESS, AND PROTECTION WHILE MATERIAL FACTS WERE CONCEALED, AMERICAN FUNDS, INTELLIGENCE, OR MATERIEL WERE DIVERTED, OR AMERICANS WERE HARMED.THIS PETITION ASKS CONGRESS TO INVESTIGATE WHETHER UNITED STATES ASSISTANCE, PROCUREMENT, NATIONAL-SECURITY RELATIONSHIPS, PROTECTED INTELLIGENCE, AND ACCESS TO AMERICAN INSTITUTIONS WERE MISUSED, DIVERTED, CONCEALED, OR EXPLOITED

FOR PRIVATE ENRICHMENT, AND ASKS FOR HEARINGS AND A FORENSIC ACCOUNTING. IT ALSO REFERS, FOR INVESTIGATION, ATTRIBUTED AND UNPROVED ALLEGATIONS OF DIVERSION, MONEY LAUNDERING, SANCTIONS EVASION OR VIOLATIONS OF U.S. SANCTIONS LAW, COUNTERFEITING OF U.S. GOODS, AND THE ALLEGED CONVERSION OF U.S.-OWNED CLASSIFIED INTELLIGENCE INTO PRIVATE FINANCIAL OR POLITICAL BENEFIT THROUGH UNAUTHORIZED DISCLOSURE, TRANSFER, SALE, OR OTHER EXPLOITATION, TOGETHER WITH HARM TO AMERICANS AND HUMAN-AND-CIVIL-RIGHTS ABUSES, INCLUDING ALLEGATIONS OF KILLING AND TORTURE. ALLEGATIONS ARE NOT FINDINGS.

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Congressional Priorities and Evidence Brief

Congress should begin with the specific records identified in this Petition: the federal government's initial Beverly Hills forfeiture allegations; the reported $47 million in two property acquisitions; corporate, trust, banking, and professional communications concerning ownership and control; alleged Golden Eagle/GEGI procurement arrangements; and records KVF identifies concerning possible diversion of U.S. security assistance. These matters supply concrete transactions, custodians, and witnesses through which the broader allegations can be tested. Unrelated enforcement cases discussed later explain investigative methods; they do not prove the allegations here.

The Specific Record That Warrants Examination

First, the Petition describes DOJ's April 22, 2026 initial civil forfeiture complaint alleging a Defense Logistics Agency fuel-contract scheme, bribery of a senior Kurdistan Region official, and approximately $30 million in proceeds used to acquire and improve the Foothill Road property. The DOJ matter concerns alleged arrangements for General Mansour Barzani's benefit; Mansour and Prime Minister Masrour Barzani are different persons, and responsibility must be established separately. Congress should obtain the underlying contracts, payment records, communications, and property-funding chain. See Section V, "DOJ Has Taken the Alleged Fraud to Federal Court," and Appendix Source 141.

Second, the Petition separately identifies reported 2018 acquisitions of 945 Foothill Road for approximately $20 million and 613 N. Canon Drive for approximately $27 million. The approximately $47 million combined purchase price is not an additional loss to be added to DOJ's approximately $30 million acquisition-and-improvement allegation. Nor does the Foothill Road allegation establish the source of the Canon Drive funds. Each transaction requires its own title, beneficial-ownership, source-of-funds, and banking reconstruction. See Priority Case Study Three and Section VI.

Third, the Petition identifies communications and records concerning offshore entities, trusts, U.S. property, banking access, and professional administration. KVF contends that particular documents warrant investigation of actual ownership, control, and disclosure. Th e Petition also acknowledges the District Court's characterization of a particular Moore-Reeder exchange as apparently routine property holdings and estate planning. Congress should test the complete transaction records and competing explanations, distinguishing lawful privacy planning and representation from any proven concealment of information that a recipient was legally entitled to receive. See Sections V and VII.

Fourth, the Golden Eagle/GEGI and SBA eligibility allegations, possible and very significant Peshmerga payroll irregularities, and alleged use of security-support funds for private legal expenses require separate accounting before any common scheme or cumulative loss is asserted. Compare certifications and represented ownership with actual control; match funded rosters to verified personnel; and trace legal-fee payments to their original funding source and authorized purpose. See Section V and the crosswalk below.

The Integrated Structure Congress Should Test

The central hypothesis is whether four alleged functions were connected: enrichment through procurement, security assistance, oil, and other revenue; concealment through entities, trusts, nominees, accounts, and property structures; influence and protection through governmental access, representation, advocacy, and public messaging; and retaliation against journalists, critics, witnesses, or sources. The inquiry should follow actual instructions, funding, control, notice, and benefit. It should test whether recurring persons, transactions, accounts, entities, and communications establish links among these functions, rather than infer a connection from family membership, professional association, or geography. The fuller analysis remains in "The Alleged Integrated Structure" and "Investigative Roadmap."

Official Facilitation and the Alleged Kleptocratic Structure

Congress should examine whether the alleged enrichment, concealment, influence, and retaliation were connected through the misuse of governmental authority. The decisive institutional question is whether public offices, security commands, control of infrastructure, and financial intermediaries operated together to facilitate private enrichment and obstruct accountability. That inquiry requires identifying actual instructions, authorizations, payments, knowledge, and beneficiaries – not presuming responsibility from office, family relationship, or association.

Retaliation Can Affect the Availability of the Financial Evidence

Alleged repression is relevant not only to human-rights oversight but also to whether investigators can obtain the financial and command evidence. The Petition identifies independent investigative journalist Maki Revend's reporting, alleged threats and assassination attempts, German proceedings beginning in September 2022, cyber activity, and source-related pressure; Abdurahman's alleged Washington assault; and Bradosti's alleged detention and torture. Congress should determine each person's relevant firsthand knowledge, the alleged act of pressure, its timing, any common direction or funding, and whether it impeded publication, testimony, source contact, or access to records. No incident proves another. Secure interviews and independent corroboration should proceed together. See Section IV.

The documentary preservation issue requires the same urgency. The Petition identifies a January 28, 2026 verified Delaware-captioned petition, a Dell server, and archive sheets marked "DISCARDED 3/2/24." Those materials do not establish what was destroyed, who authorized it, or whether copies survive. Congress should preserve the identified records and seek independent bank, agency, title, fiduciary, and other copies while the underlying allegations are tested. See Section X and Appendix Source 211.

Five Immediate Requests and Proposed Reporting Milestones

1. Preserve records and protect sources immediately. The receiving committees should promptly request preservation from the identified federal agencies and relevant custodians through

appropriate lawful procedures, establish a secure evidence-intake channel, and seek acknowledgment within 14 days of the request. Priority records include contracting and payroll files; banking, trust, and property records; relevant communications; and the Delaware/Moore materials. Source identities and protection arrangements should be handled confidentially.
2. Reconcile federal spending and procurement. Within 30 days of a committee request, seek from GAO and the relevant Inspectors General a proposed audit scope, responsible offices, production schedule, and inventory of missing records. DOD/DLA and SBA should identify the contracts, eligibility certifications, payments, and control records; DOD and State should identify assistance, rosters, transfers, and end-use records. An interim accounting should distinguish total program spending from substantiated loss and eliminate double counting.

3. Trace ownership, funds, and potentially recoverable assets. Ask DOJ, Treasury/FinCEN, IRS-CI, and relevant agency investigators to identify a coordinating contact and, within 60 days of the request, provide an initial tracing and records-access plan, subject to lawful disclosure limits. Reconstruct each property and payment separately, identify domestic and foreign custodians, and assess preservation and recovery options under the evidence and applicable authority. Congress should request coordination without directing a charging decision or compromising an investigation.

4. Obtain focused testimony and test representations. Within 30 days, committee staff should prepare a confidential witness and records plan covering knowledgeable program officials, contracting personnel, banking and closing custodians, trustees, professional administrators, and identified victims or sources. Obtain original representations and contemporaneous contrary records; then ask what each responsible person knew, directed, approved, disclosed, or corrected. Witness availability, compulsory process, classification, and privileges require appropriate treatment.

5. Require accountable follow-through. Seek an initial interagency status report within 90 days and quarterly updates thereafter, or a written explanation of any necessary alternative timetable. Reports should identify productions received, missing evidence, verified and unresolved links, substantiated losses, assets traced or preserved, protection needs, and matters transmitted for independent enforcement review. Classified or confidential annexes should protect sensitive information. These are proposed oversight milestones, not assertions that an existing legal deadline applies.

The Initial Evidence and Investigative Crosswalk preceding the selected supporting sources identifies the principal allegations, their stated support, and the next records or witnesses needed. Read each entry with the corresponding detailed discussion and its evidentiary qualifications.

OVERVIEW OF THE PETITION

Thirty-Five Years of Actively Defending and Militarily Protecting Kurdistan

For thirty-five years, the United States has actively defended and militarily protected the subnational Kurdistan Region of Iraq. The Barzani leadership has sought and received consequential American protection and assistance throughout that period. Congress is entitled to determine whether the present generation converted that historic American partnership into an opportunity repeatedly to exploit the United States.

For thirty-five years, America helped protect Kurdistan. Congress must now determine whether that protection was converted into something America never agreed to provide: protection for private enrichment, concentrated family power, repression, and alleged abuse of Americans and American funds, materiel, and intelligence. The question is whether the United States unknowingly helped sustain a structure in which public office, family power, security institutions, public resources, and coercive authority converged for private benefit and political control.

The governing American principle is elementary. As the Supreme Court declared in *United States v. Lee*, 106 U.S. 196, 220 (1882), "No man in this country is so high that he is above the law." Neither wealth, family name, foreign office, strategic usefulness, political access, nor proximity to the United States Government should produce a different measure of American law.

That question is no longer abstract. The Department of Justice has already brought an initial Barzani-linked federal court forfeiture action in California alleging a "conspiracy" and "scheme" to defraud the United States, bribery of a senior Kurdistan official, money laundering, and the conversion of proceeds traceable to U.S. defense contracting into a multimillion-dollar Beverly Hills residence. That case does not establish the broader allegations presented in this Petition. It does, however, demonstrate that federal investigators are already examining whether American funds and governmental programs were exploited for private benefit within a Barzani-linked financial structure.

ALLEGED KLEPTOCRATIC STRUCTURE: OFFICIAL FACILITATION, PRIVATE ENRICHMENT, AND REPRESSION

The KRG's Institutional Role and Response

The institutional allegations warrant examination alongside the individual transactions and abuses described in this Petition. KVF asks Congress to determine whether particular officials used governmental offices, security personnel, public resources, and control of infrastructure to facilitate private enrichment, suppress scrutiny, or prevent accountability. In this Petition, "alleged kleptocratic structure" describes that proposed connection between public power and private benefit; it is an investigative hypothesis to be tested against the records.

The original January 30, 2024 civil complaint alleges that Masoud Barzani, Masrour Barzani, and Waysi Barzani exercised effective control over subordinates, knew or should have known of alleged abuses, and failed to prevent, investigate, or punish them. It separately alleges the use of security and law-enforcement agencies to censor dissent and intimidate journalists and critics to preserve the leadership's control and protect the alleged enterprise from exposure. These are Plaintiffs' allegations, not adjudicated findings. See Original Complaint, *Kurdistan Victims Fund v. Barzani,* No. 1:24-cv-00278-RDM (D.D.C.), Dkt. 1 (Jan. 30, 2024), ¶¶ 156–165, 384–388.

Congress should determine whether particular foreign-policy decisions, commercial arrangements, and engagements with the United States were used to advance Barzani family wealth and control – and whether those private interests were concealed from American officials asked to provide assistance, access, or protection.

Alleged Misuse of Governmental and Security Infrastructure

DOJ's April 22, 2026 announcement describing its civil forfeiture complaint supplies a concrete example of alleged official gatekeeping for private benefit. Contractor officers allegedly agreed to pay General Mansour Barzani, a senior Peshmerga official, $0.25 per liter for exclusive access to deliver military jet fuel. DOJ identifies Erbil International Airport as a critical delivery point where Peshmerga forces controlled entry, and reports that competing suppliers were denied access. It further alleges that approximately $30 million in proceeds financed the acquisition and renovation of a Beverly Hills mansion. See DOJ, Office of Public Affairs, Press Release No. 26-390 (Apr. 22, 2026), and the detailed forfeiture discussion in Section V, "DOJ Has Taken the Alleged Fraud to Federal Court."

If substantiated, those allegations would demonstrate the conversion of official control over access into private financial advantage. They warrant investigation into who authorized and implemented the restrictions, who knew of the alleged payments, who received the benefits, and what supervisory or investigative responses followed. Mansour Barzani and Masrour Barzani are different persons; responsibility must be established separately. The forfeiture allegations do not, standing alone, establish the KRG government's responsibility for the other conduct alleged in this Petition. The command and infrastructure inquiry is developed further in Section V, "From Senior Peshmerga Command to Alleged DLA Bribery."

Denial, Repression, and Accountability

Congress should examine the substance of documented official responses: what allegations were denied, what evidence supported those denials, whether credible complaints prompted independent investigation, and whether persons reporting misconduct instead faced alleged retaliation. Denial alone is not evidence of complicity. Neither is the absence of a public response. The relevant evidence consists of contemporaneous communications, orders, reporting chains, investigative records, disciplinary decisions, financial authorizations, and actions taken after responsible officials received notice.

The institutional question is whether the alleged transactions and abuses were facilitated by a structure in which public office, security command, control of infrastructure, financial intermediaries, and protection from scrutiny operated together for private benefit. Congress should distinguish isolated misconduct and institutional negligence from knowing, coordinated official participation – and determine whether particular officials used governmental power both to generate private wealth and to obstruct its exposure.

That inquiry should identify the offices, units, personnel, resources, and communication channels allegedly involved; determine who directed, authorized, financed, implemented, concealed, or knowingly permitted particular acts; and establish who possessed the authority and practical ability to intervene. The alleged connection between enrichment and repression deserves particular attention: Congress should determine whether pressure against journalists, witnesses, or sources impeded access to evidence of the financial conduct described here. The inquiry should proceed through secure interviews, independent corroboration, and preservation of the underlying records.

Alleged Concealment of Ownership, Control, and the Source of U.S. Assets

The same institutional inquiry should follow nominal ownership through to actual control and economic benefit. Congress should test whether entities, trusts, nominees, and financial accounts were used to obscure material ownership or funding information, and whether that alleged concealment was connected to the misuse of public authority or resources. Section VI, "Alleged Strategy of Concealment," identifies the transaction records and disclosure questions needed to distinguish lawful privacy arrangements from unlawful concealment.
Against that backdrop, this Petition asks Congress to determine whether the initial DOJ California case is an isolated transaction – or one documented window into a much broader structure.

Guide to Persons and Entities: Subjects of Allegations and Persons Whose Records Are Sought

For ease of congressional review, this guide separates persons and entities who are subjects of particular allegations from persons whose records, representations, professional functions, or knowledge are relevant to fact-finding. Inclusion in either category does not itself establish wrongdoing, knowledge, intent, participation in a criminal enterprise, or any other legal conclusion. Each person-specific discussion should distinguish documented facts, attributed allegations, and matters requiring investigation.

This guide does not list every witness, victim, historical figure, authority, or person appearing in a source citation. Any additional persons whose identities are not yet established should be identified through the specific records requested in the Petition; their identities or responsibility should not be presumed.

The United States began this direct military-protection role in 1991. In the aftermath of the Gulf War, the United States led Operation Provide Comfort, combining humanitarian relief with ground and air forces that established a safe zone in northern Iraq so displaced Kurds could return home. Protection continued through enforcement of the northern no-fly zone and the later Operation

Northern Watch. That 1991 intervention is the starting point for the thirty-five-year period of active American defense and military protection addressed here. (U.S. Air Force Historical Support Division, *"1991 — Operation Provide Comfort and Northern Watch"*; U.S. Army Center of Military History, *Humanitarian Intervention: Assisting the Iraqi Kurds in Operation Provide Comfort, 1991*, CMH Pub. 70-78-1; Naval History and Heritage Command, "*1991–1996 — Iraq (Operation Provide Comfort)*.")

Subjects of particular allegations – Barzani leadership and family interests discussed: Masrour Barzani; Masoud Barzani; Mansour Barzani; Areen Masrour Barzani; Sodabeh Khoshdaman Barzani; Mustafa Barzani; Waysi Barzani; Muksi Barzani; Katja Vrecar Barzani; Nabila, Monira, and Urfa Barzani; Sayran Saber Mustafa Barzani; Jowaira Barzani; Yasser Mansour Masoud Barzani; Omar S. Barzani.

Persons whose professional, commercial, or governmental records may be relevant to fact-finding: Zalmay Khalilzad; Peter W. Galbraith; Bradford Camp; David Tafuri; Harry Schute; Paul Manafort; Jay Garner; Ali Khedery; Richard Naab; Gary Cavender. Their inclusion identifies records or functions for examination and is not an allegation of knowing participation in misconduct.

Persons whose representational, financial, corporate, or transactional records are examined: Treefa Aziz; Bayan Sami Abdul Rahman (a British and Iraq citizen); Rubar Sandi; Emine E. Sandi; Haval Dosky; Jonathon R. Moore; Valerie Cupp; Julie Mai Sanford; Laura Geho Harris; Joseph R. "Joe" Reeder; Murtaza Lakhani; Peshraw Majid Agha; Sarwar and Laween Pedawi. Their inclusion does not establish unlawful knowledge, intent, or participation.

Additional counsel whose representations or records are examined: Richard Edlin; Dominic E. Draye. Joseph R. Reeder and Jonathon R. Moore, listed above, are also discussed in their professional capacities. Attorneys Matthew Weinstein and Theodore Kittila are referred to only as "others." Legal representation, receipt of a fee, or association with a client is not evidence of knowledge of or participation in alleged misconduct.

Other associated financial or security subjects discussed: Entifadh Qanbar; Hikmat Bamarni; Salar Hakim; Ismat Argoshi; Ehsan Sakhaei.

Officials whose knowledge and records are sought: Steven H. Fagin; Kenneth E. Gross; Joseph Pennington. These names identify officials whose knowledge, communications, responses, or records are relevant to the inquiry; this category does not allege their participation in the alleged enterprise.

Principal professional and corporate entities discussed: United States-Kurdistan Business Council; Greenberg Traurig LLP; Golden Eagle entities and GEGI Management; Ingemar Fiduciary and related Ingemar entities; Great Bend Holdings, LLC; Rainfloods; DGCI; J. Sparrow Holdings Limited; Falcon Group; The Sandi Group; Repeat Consultants; TDS Global Solutions; TSG Global Holdings; ASO and ASO1 LLC, Barzani Charitable Foundation; Kurdish Protection Action Council (frequently referred to in public filings and media as the Kurdish Protection Action Committee or KPAC); Chevalle Holdings Limited. KVF possesses records for over 50 LLCs.

Over those thirty-five years, American military power, diplomacy, taxpayer funds, weapons, training, stipends, equipment, humanitarian assistance, and security cooperation repeatedly contributed to Kurdish security and survival. American servicemembers fought and died in campaigns whose outcomes helped protect the Kurdistan Region from existential threats. The detailed military-assistance and Wheeler discussion below addresses that commitment and sacrifice. Congress should now determine whether KRG leadership or related institutions that benefited from that support supplied complete and accurate information to the United States and properly used benefits intended to support the partnership.

The principal subject of that inquiry is Masrour Barzani, together with the officials, family interests, entities, representatives, intermediaries, and professional networks operating with or for him where person-specific evidence establishes their roles. The inquiry must identify actual authority, knowledge, instructions, participation, and benefit, rather than infer responsibility from office, family relationship, or association alone.

The Alleged Barzani-Linked Enterprise: Subjects of Allegations and Persons Whose Roles Require Examination

The allegations assembled in this Petition raise a central congressional question: whether person-specific evidence establishes coordinated misconduct by particular Barzani-linked officials, family interests, entities, or intermediaries involving governmental authority, financial structures, or access to American institutions. The inquiry should test each alleged act and each person separately rather than assume that association, office, family relationship, or professional service establishes participation in a common enterprise.

The American professional and institutional relationships described in this Petition require separate, person-specific examination. Professional representation, compensation, prior government service, lobbying, consulting, or association with a subject of the Petition does not establish knowledge of or participation in alleged misconduct. Congress should compare particular representations and professional functions with contemporaneous governmental, financial, human-rights, and transactional records; identify what each person actually knew and did; and distinguish ordinary lawful services, reasonable reliance, mistake, negligence, and any knowing misconduct supported by person-specific evidence.

Americans supplied substantial resources and bore military sacrifice. Congress should determine whether any identified American professional or intermediary knowingly participated in unlawful conduct only where person-specific evidence supports that conclusion; no such inference should arise from professional service, compensation, former public office, or association alone.

The American connection described in this Petition is not incidental or peripheral. It reaches U.S. military protection and assistance, taxpayer funding, federal contracting, banking and real estate, immigration status, professional services, lobbying and foreign-agent representation, diplomatic access, and the conduct and knowledge of current and former American officials. American

involvement in the relationships examined here has not been trivial; Congress should determine the role, knowledge, and responsibility of each American person or institution from person-specific evidence rather than association alone.

American sacrifice warrants more than expressions of gratitude. Those whose people and institutions have been actively defended and militarily protected by the United States owe the American people truthful dealings, responsible stewardship of American assistance, and respect for applicable American law. For Masrour Barzani – whom KVF identifies as a U.S. lawful permanent resident, subject to authentication and status history - the relationship with the United States creates person-specific legal questions. Congress should determine from primary records whether applicable obligations were honored and whether any identified misconduct involving United States resources or institutions is substantiated. This Petition does not presume that conclusion.

The Central Investigative Question: Was the United States Repeatedly Misled or Deprived of the Benefit of Its Bargain?

The central concern is whether the United States was repeatedly and consistently deceived, exploited, or deprived of the benefit of its bargain. Congress should determine whether American money, weapons, training, procurement opportunities, diplomatic support, political access, institutional credibility, and trust were obtained or used while material facts concerning purpose, disposition, beneficiaries, ownership, control, or surrounding conduct were concealed, distorted, or misrepresented.

The inquiry reaches across U.S.-funded security assistance, alleged Peshmerga payroll manipulation, disposition of American-supplied materiel, federal procurement and small-business programs, sanctions-related conduct, financial transfers and American property, foreign-agent representations, and statements made to U.S. military, diplomatic, and political officials. Each matter must be tested on its own evidence. Congress should also examine whether recurring actors, financial channels, representations, methods, or beneficiaries connect the matters into a sustained course of conduct.

INVESTIGATING A POTENTIALLY HISTORIC SYSTEMIC FINANCIAL FRAUD AGAINST THE UNITED STATES TREASURY

This Petition presents Congress with evidence and investigative leads concerning **what may prove to be one of the most extensive coordinated patterns of financial injury to the United States Treasury involving foreign officials, U.S.-connected beneficiaries, and domestic facilitators in recent memory.**

The alleged conduct is not confined to a single tax return, contract, procurement, bank account, or commercial transaction. It spans alleged military-payroll fraud, procurement fraud, misuse of federal contracting channels, concealed or underreported foreign-source income, complex ownership structures, sanctions-sensitive oil transactions, counterfeit American-branded goods, U.S. real estate, trusts, companies, banking channels, and the role of American professionals and intermediaries who may have facilitated or concealed some of those transactions.

Congress should determine whether these separate streams are in fact components of a larger, coordinated financial system that repeatedly imposed losses on the United States. If the evidence establishes that U.S. citizens, lawful permanent residents, foreign officials, affiliated entities, and domestic facilitators used shell companies, trusts, intermediaries, professional-service structures, banking channels, or other devices to conceal taxable income, beneficial ownership, unlawful proceeds, sanctions-sensitive transactions, or funds derived from fraud against the United States, the resulting harm would extend far beyond ordinary tax noncompliance.

It would implicate the integrity of federal procurement, the collection of lawful revenue, the enforcement of sanctions, the transparency of the U.S. financial system, and the sovereign authority of the United States to protect its Treasury from fraud and concealment.
The question for Congress is therefore larger than how much money was lost in any one scheme. It is whether the United States was repeatedly required to pay, absorb, or forgo value across multiple systems at once - military assistance, procurement, taxation, commerce, sanctions enforcement, and the domestic financial system - and whether American facilitators helped make those losses possible or harder to detect.

The scale of the reported transactions, assets, revenue streams, and U.S.-connected structures warrants a cumulative accounting. Congress should require a category-by-category and year-by-year determination of the actual loss to the United States Treasury, including any losses from fraudulent federal expenditures, procurement misconduct, unreported taxable income, concealed foreign assets, sanctions-related evasion, and other conduct within federal jurisdiction. Only after that accounting should Congress **determine whether the resulting aggregate harm ranks among the largest coordinated financial frauds ever directed at the United States.**

AMERICA PAID FOR SECURITY – AND MAY HAVE BEEN MADE TO PAY AGAIN THROUGH FRAUD, DIVERSION, SANCTIONS VIOLATIONS, COMMERCIAL INJURY, AND LOST TAX REVENUE

The United States spent American lives, military resources, diplomatic capital, and taxpayer funds helping provide the subnational Kurdistan Region with security, stability, training, equipment, and protection from external threats. The allegations assembled in this Petition raise a cumulative and distinctly American financial question: whether Barzani-linked actors then imposed additional losses on the United States through multiple channels.

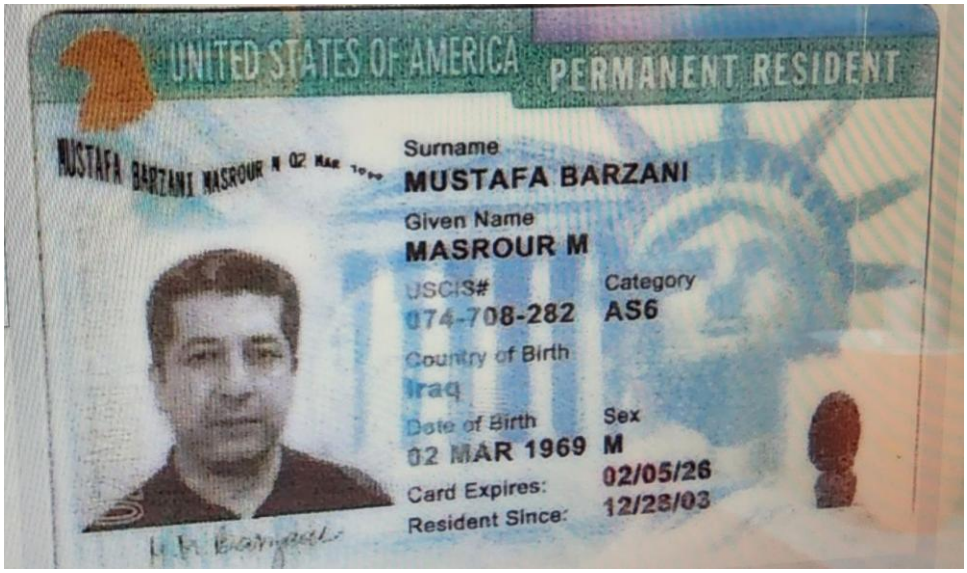
Congress should determine whether American taxpayers were charged for nonexistent or ineligible Peshmerga personnel; whether federal procurement and contracting programs were defrauded; whether counterfeit American-branded goods injured legitimate United States companies, brand value, and taxable commercial earnings while generating revenues that may themselves have created person-specific United States tax obligations; whether proceeds of foreign commercial or governmental activity entered the United States through concealed ownership structures; and whether any United States citizen or resident alien failed to report substantial worldwide income, foreign accounts, assets, trusts, companies, distributions, or other taxable economic benefits.

The central congressional question is therefore not simply how much the United States gave the Barzani system, but how many times the United States may have been required to pay again through fraud, diversion, corrupted procurement, commercial injury, unpaid taxes, concealment, and misuse of the domestic financial system. Each category must be proved separately and quantified from primary records; no loss should be presumed merely because the allegations are serious or the sums are large.

Congress should calculate the cumulative United States loss by category and by year, while preventing double counting: unsupported military payrolls and assistance; procurement and contracting losses; tax, customs, fee, or other governmental revenue losses; provable injury to American businesses where legally relevant; and any recoverable proceeds, penalties, interest, restitution, forfeiture, or other remedies. The objective should be a defensible public-fisc accounting rather than a rhetorical total.

The question extends beyond the amount of money lost. It concerns whether American resources, institutions, and national-security relationships were systematically exploited for private or partisan interests. The approximately $47 million in reported combined acquisition prices discussed in Priority Case Study Three remains a particularly important evidentiary episode requiring transaction-specific tracing of source of funds, beneficial ownership, reporting, and disposition. I t is a conspicuous part of the larger inquiry, rather than its organizing thesis.

Reported United States Immigration Connections: Individual Status and Relevant Periods Require Verification



Masrour Barzani

KVF possesses a copy of a document it identifies as Masrour Barzani's Permanent Resident Card. Congress should verify its authenticity, the relevant dates, and his status history before drawing conclusions about obligations dependent on that status. Any verified status would create a direct

legal relationship with the country whose support the KRG and related institutions have sought and received.[1]

OCCRP reporting describes United States immigration or citizenship connections involving the five senior Barzani brothers and Masrour's son Areen. Congress should verify each person's individual status, its legal basis, and the relevant periods rather than treat citizenship, lawful permanent residence, and other immigration categories as interchangeable.

Congress defines lawful permanent residence as the status of having been accorded the privilege of residing permanently in the United States under its immigration laws. American law has also long recognized that aliens domiciled in this country owe obedience to its laws during their residence while receiving its protection. See 8 U.S.C. § 1101(a)(20); *Carlisle v. United States*, 83 U.S. (16 Wall.) 147, 153–55 (1873). These principles support a direct legal-accountability inquiry; they do not make permanent residence citizenship or create the permanent allegiance associated with nationality.

For sanctions programs whose regulations include permanent residents, Barzani is a U.S. person. Treasury states that U.S. permanent residents must comply with OFAC sanctions regardless of location, while the implementing regulations govern the precise definition and duties for each program. See OFAC FAQ 11, https://ofac.treasury.gov/faqs/11; 31 C.F.R. § 560.314. Other obligations concerning tax, financial reporting, immigration, transactions, or criminal conduct must likewise be assessed under the particular governing law and the period and conduct to which it applies.

The tax consequence is particularly concrete. IRS guidance states that an individual who satisfies the green-card test is a United States resident for federal tax purposes and is generally subject to United States tax on worldwide income in the same manner as a United States citizen, subject to the governing Code, credits, exclusions, treaty rules, and other lawful adjustments. Foreign-account and foreign-asset reporting can also apply when statutory thresholds and ownership or authority requirements are met. Congress should determine those obligations year by year rather than infer compliance or noncompliance from immigration status alone. See Sources 190-191.

The United States afforded Barzani a substantial legal privilege and the protections accompanying it. Congress should determine whether, while enjoying those benefits, he honored the applicable American obligations or participated in conduct that repeatedly exploited the United States. That

[1] See **U.S. Citizenship and Immigration Services (USCIS) Form I-485**, *Application to Register Permanent Residence or Adjust Status*. Upon executing federal residency materials, all lawful permanent residents (green card holders) explicitly certify, **under penalty of perjury (18 U.S.C. § 1621)**, their absolute obligation to adhere to the federal statutory and tax frameworks of the United States. This worldwide tax mandate is historically anchored in the **Revenue Act of 1913**, which established the foundational principle of taxing global income, and was explicitly codified for permanent residents via the **"Green Card Test"** under Internal Revenue Code Section 7701(b) as part of the **Deficit Reduction Act of 1984**. These statutes dictate that an individual's status as a green card holder automatically binds them to report all worldwide income, assets, and foreign-source earnings on **IRS Form 1040**, independent of their physical location or the foreign origin of the funds. Consequently, any deliberate omission of overseas income or intentional evasion of Treasury oversight represents a direct, actionable breach of a sworn written obligation to the United States government that remains fully enforceable regardless of the individual's duration of residency.

question is especially consequential for the Iran-related, financial, property, reporting, and American-safety matters described below. His status does not itself establish a violation; it makes the relevant American relationship personal as well as governmental.

The Rule of Law May Explain How the Alleged Pattern Recurred

Public power is constrained by law. Office confers authority rather than private ownership of governmental resources. Legitimate discretion operates within legal restraints; regional autonomy does not erase applicable legal obligations. *Marbury v. Madison* expressed the American principle of a "government of laws, and not of men." 5 U.S. (1 Cranch) 137, 163 (1803). That principle supplies an accountability framework for this Petition, rather than an assertion that the U.S. Constitution automatically governs foreign conduct.

Congress should examine whether the governing system surrounding Masrour Barzani repeatedly us the utility of legitimacy, and treated legal restrictions as binding upon citizens, journalists, businesses, contractors, and critics but negotiable when they constrained those holding power. Discretion is not nullification. Autonomy is not impunity. Public office is not private ownership. Governmental authority is not personal authority.

The inquiry should test whether alleged disregard of Iraqi legal and judicial restraints, property rights, human rights, and accountability mechanisms also enabled repeated abuse of American programs and institutions. A pattern in which restraints are circumvented and scrutiny is suppressed could help explain recurring deception, diversion, self-dealing, and retaliation. That is a hypothesis to test against the record, not a substitute for proof of each act or each person's responsibility.

The defining rule-of-law question is whether laws actually restrain those who wield power. Congress should determine whether public authority was systematically converted into private power and whether the United States continued extending support without a complete account of that conduct.

Disputed Death of a Person KVF Identifies as a United States Government Officer or Employee

Disputed Death of a Person KVF Identifies as a United States Government Officer or Employee
The American-accountability inquiry includes an allegation concerning the death of a person KVF identifies as a United States Government officer or employee in Iraqi Kurdistan while performing official duties. KVF disputes the reported account of the death and contends that available photographs depict traumatic injury. The person's identity, government status, cause and manner of death, and responsibility for any injury are matters for official verification and are not established by this Petition.

Congress should obtain the original medical, autopsy, photographic, scene, police, agency, and witness records; determine whether a fatal assault occurred; identify any perpetrators and directing officials; and establish who originated or transmitted each explanation. It should also investigate Revend's report that two U.S. federal agents visited him in person, in Germany, and ordered him not to publish.

This subject concerns the safety of persons serving the United States, the truthfulness of information supplied to American agencies, and possible command or institutional concealment. See Case Study One and Section IV.

Congress should determine whether the pattern, if substantiated, was knowing, willful, deliberate, and coordinated – not the product of isolated mistakes, ordinary negligence, bureaucratic fragmentation, or unrelated commercial decisions. The recurring use of similar ownership structures, intermediaries, financial channels, representations, concealment mechanisms, and beneficiaries across different transactions and years should be tested to determine whether the evidence establishes conscious design, deliberate concealment, intentional misdirection, or willful exploitation of United States programs, financial institutions, tax laws, sanctions regimes, and regulatory systems. No such state of mind should be presumed; it should be proved from documents, communications, chronology, repeated conduct, notice, and the actions taken after contrary facts or compliance concerns became known.

The central mens rea question is whether the alleged financial architecture was merely complex, or deliberately designed and knowingly maintained to obtain, conceal, move, protect, or retain value that the United States was entitled to prevent, tax, recover, or scrutinize.

U.S. Citizen Sidqi Bradosti: Unadjudicated Detention and Torture Allegations and the Command-Record Question

Pleadings and accounts supplied to KVF allege that Sidqi Bradosti, an American citizen, was detained for approximately two years in a KRG-controlled security facility, deprived of essential epilepsy medication, severely mistreated, and tortured, and further allege direction, authorization, or command responsibility by Masrour Barzani. Those allegations are unadjudicated. DOJ's October 8, 2026 Maduro torture indictment now supplies a current federal analogue for investigating alleged torture of Americans abroad through foreign governmental security structures and senior-level direction. It proves nothing concerning Bradosti or any Barzani. Congress should obtain the custodial, medical, diplomatic, security, travel, presence, and command records necessary to determine who actually exercised authority and whether any federal jurisdictional predicate is satisfied. See Case Study Two and Section IV.

The pleadings and KVF's accounts allege that Sidqi Bradosti, an American citizen, was detained for approximately two years in a KRG-controlled security facility and subjected to torture and deprivation of essential epilepsy medication. They further allege that U.S. diplomatic personnel repeatedly made his citizenship and medical needs known and sought intervention, and that aspects of his detention and mistreatment occurred at Masrour Barzani's direction or under his command and control. These allegations remain unadjudicated. See Case Study Two and Section IV.

Congress should determine who exercised immediate and superior authority, what orders were given, what information reached Barzani, what U.S. officials communicated, and who could have prevented or stopped the alleged abuse. Barzani's own American status makes the comparison

especially consequential: a governing leader afforded the protections of U.S. law is alleged to have directed or overseen forces that abused an American citizen despite American diplomatic intervention. Actual participation, command authority, knowledge, and the requirements of any applicable federal statute must be established from the evidence.

The timing of that inquiry changed materially on October 8, 2026. On that date, the Department of Justice unsealed a superseding indictment charging former Venezuelan President Nicolas Maduro Moros and former First Lady Cilia Flores de Maduro with conspiracy to commit torture under 18 U.S.C. § 2340A(c). DOJ expressly emphasized alleged torture of multiple United States citizens held abroad and described the case as part of the federal commitment to vindicate American victims subjected to horrific treatment outside the United States. The Maduro allegations prove nothing concerning Bradosti or any person named in this Petition. They do, however, reveal a current federal prosecutorial posture that makes the Bradosti allegations especially timely for immediate records-based review. See *United States v. Maduro Moros & Flores de Maduro*, S5 11 Cr. 205 (AKH) (S.D.N.Y.), Superseding Indictment, Count Two (unsealed Oct. 8, 2026); U.S. Department of Justice, Office of Public Affairs, "*Nicolas Maduro Moros and Cilia Adela Flores de Maduro Charged with Torture*" (Oct. 8, 2026).

The new indictment does not create new law, and the citizenship of a victim alone does not supply jurisdiction under § 2340A. Its significance is the DOJ's present application of the existing federal torture statute to alleged foreign-government torture committed abroad through a command structure, including a conspiracy charge and allegations involving American detainees. Section 2340A supplies jurisdiction when the alleged offender is a United States national or is present in the United States, irrespective of nationality. Lawful-permanent-resident status alone is not the statutory nationality hook. Congress should therefore verify Barzani's United States presence and travel history from authoritative federal records and preserve that jurisdictional evidence while it determines whether the pleaded facts are substantiated.

Reported Peshmerga Strength Discrepancies: Questions Concerning American Operational Reliance and Force Protection

The alleged inflation of Peshmerga personnel rolls presents a national-security inquiry alongside the payroll-fraud inquiry. If fictitious or inflated numbers were knowingly reported to the United States, and American planners relied upon them, the discrepancy could have distorted judgments about partner capacity, available units, readiness, deployment, and protection of U.S. personnel. Payroll headcount and deployable strength must be compared rather than assumed identical.

Fictitious soldiers billed to the United States may also have created fictitious security upon which real American soldiers depended. Congress should determine whether American commanders relied on forces that did not exist or were unavailable in the numbers represented; what Masrour Barzani knew; when information reached him; who prepared and certified the figures; and what authority he exercised over the relevant force and reporting systems during each period.

The detailed Peshmerga section addresses roster reconciliation, Independent reporting, federal oversight analogues, and operational records necessary to test that risk. Its force-protection inquiry should identify particular planning decisions and compare the reported strength with the forces actually available. It should distinguish Barzani's earlier security offices from his prime-ministership and identify separate ministerial, party, and unit command chains. This Petition does not assert that false personnel figures caused any particular American death; that would require specific operational and causal evidence.

What Congress Should Determine About American Resources Trust and Safety

Congress should determine how many times the United States was misled; what American money, property, materiel, or institutional support was diverted, misused, or placed at risk; who benefited; who knew; and which officials, representatives, contractors, lawyers, lobbyists, financial intermediaries, or institutions participated in, facilitated, legitimized, overlooked, or failed to detect the conduct. It should determine the obligations arising from Barzani's American status and the responsibility of each person under the law applicable to that person's conduct.

This Petition supplies records, documented allegations, testimony, reporting, and investigative leads for that inquiry. It asks Congress to preserve and obtain evidence, hear witnesses, trace transactions, examine contrary accounts, and distinguish established facts from allegations. The body that follows supplies the detailed subjects, legal frameworks, requested records, and oversight actions.

For thirty-five years, the United States has actively defended and militarily protected the subnational Kurdistan Region of Iraq. Congress should determine whether those who benefited most from that historic American commitment repeatedly repaid it by cheating the citizens of the United States and its taxpayer-funded programs.

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Congressional Oversight Petition

GUIDING PRINCIPLES

"There can be no offense heavier than that of him in whom such a sacred trust has been reposed, who sells it for his own gain and enrichment. He is worse than the thief, for the thief robs the individual, while the corrupt official plunders an entire city or State." – President Theodore Roosevelt

"I do not match the patriotism of the man who makes a profit out of the blood of the heroes of this country... To cheat in business is one thing, but to profit from shady wartime practices surely must constitute a form of treason." – President Harry S. Truman

STATEMENT OF PURPOSE, EVIDENTIARY STATUS, AND ATTRIBUTION:

Allegations of harm should be heard – but it must also be tested against evidence, preserved in the governmental record, and answered through lawful institutions. This *Petition* places that record before Congress.

This Petition does not accuse any identified person or entity of criminal, civil, ethical, or professional wrongdoing; it presents attributed allegations, public records, documentary leads, disputed contentions, and investigative questions for independent determination by Congress and the appropriate federal authorities.

The allegations, reported information, documentary leads, and investigative questions presented herein are neither findings nor a complete account of all potentially relevant conduct, persons, transactions, or evidence. They reflect the record presently available to KVF and are submitted for independent congressional and federal investigation, verification, supplementation, correction where warranted, and determination from primary evidence.

Kurdistan Victims Fund has no partisan, electoral, ideological, retaliatory, litigation or case-specific, or political purpose in making this submission. It does not seek to advance or oppose any political party, candidate, government, ethnic group, or foreign-policy faction. Its purpose is to place evidence, public records, documented allegations, and investigative leads before the Legislative Branch so that Congress can determine whether United States laws, taxpayer funds, institutions, national-security interests, or governmental processes have been abused and whether oversight, legislation, enforcement, recapture, or other remedial action under existing authority is warranted.

Constitutional and Legal Basis for This Submission

The First Amendment expressly protects "the right of the people … to petition the Government for a redress of grievances." *U.S. Const. amend. I.* The Supreme Court has repeatedly recognized the central importance of the right to communicate concerns and Petitions for governmental action to public officials and representatives. See, e.g., *Eastern R.R. Presidents Conference v. Noerr Motor Freight, Inc.*, 365 U.S. 127, 137–38 (1961); *BE&K Construction Co. v. NLRB*, 536 U.S. 516, 524–25 (2002); *McDonald v. Smith*, 472 U.S. 479, 482 (1985).

District of Columbia law separately recognizes a common-law privilege governing qualifying communications to a legislative body. See *Chishti v. Spottiswoode*, No. 24-7152, slip op. at 8–10 (D.C. Cir. July 7, 2026); *Webster v. Sun Co.*, 731 F.2d 1, 5–8 (D.C. Cir. 1984); *Webster v. Sun Co.*, 790 F.2d 157, 159–61 (D.C. Cir. 1986).

This Petition is submitted to Congress for legislative oversight, investigation, and potential governmental action. Its allegations and investigative questions are presented subject to the evidentiary qualifications and attribution standards stated on this page.

The fact that the matters presented involve foreign officials, corruption, sanctions, human rights, foreign influence, litigation, or other subjects of public controversy does not convert a Petition for governmental investigation into partisan or political advocacy. **References elsewhere in this Petition to "political activities" use that phrase, where applicable, in its technical statutory sense under the Foreign Agents Registration Act and do not descr'be KVF's purpose or motive.**

Certain lawyers, agents, representatives, or other persons associated with subjects of this Petition have characterized KVF's allegations or activities in political terms. KVF disputes that characterization. This submission seeks governmental examination of documentary, financial, transactional, testimonial, and public-record evidence concerning matters within federal law and congressional oversight. Nothing in this Petition is intended to advance a partisan, electoral, ideological, personal, or retaliatory objective.

No request that Congress investigate an attorney, law firm, registered agent, or other professional should be understood as an assertion that the person knowingly participated in unlawful conduct; such knowledge, participation, and intent must be established independently from person-specific evidence.

Evidentiary Status and Attribution. Except where expressly identified as an official governmental finding, adjudicated fact, stipulated fact, public-record fact, or direct documentary fact, statements concerning possible wrongdoing describe allegations, reported information, investigative evidence, disputed contentions, leads, or questions presented for congressional investigation. Where allegations or conclusions originate with KVF, witnesses, governmental agencies, journalists, courts, or other third parties, the *Petition* seeks to identify or attribute that source. This *Petition* asks Congress to determine the facts from primary records. It does not ask Congress to presume criminal, civil, ethical, or professional liability. For material assertions concerning an identifiable person that derive from journalism, pleadings, witness accounts, or other third-party sources, the cited source remains the source of the assertion unless this Petition expressly identifies the proposition as independently established by adjudication or direct documentary evidence.

No Guilt by Association or Analogy. The inclusion of any person, lawyer, law firm, company, organization, governmental entity, or professional relationship in this Petition does not itself establish wrongdoing. Nor does similarity to conduct described in another prosecution, enforcement action, investigation, settlement, or judicial proceeding establish that comparable misconduct occurred here. References to such matters are offered, unless expressly stated otherwise, for their legal, factual, evidentiary, or investigative methodology. Congress should determine the conduct, knowledge, intent, role, funding, and legal obligations of each person or entity individually and from the evidence applicable to that person or entity.

Disputed Matters. The Petition recognizes that persons and entities identified herein may dispute factual allegations, characterizations, inferences, or legal conclusions. Where material disputes exist, Congress should obtain the underlying records, testimony, and contrary evidence and determine the facts independently rather than relying on characterization by any interested party.

Investigative Questions Are Not Findings. Questions asking whether conduct occurred, whether funds were diverted, whether disclosures were complete, whether persons acted at the request or direction of a foreign principal, or whether particular laws may apply are investigative questions unless expressly identified as established findings. Their inclusion should not be understood as an assertion that the premise of the question has been proved.

Distribution and Third-Party Republication. This *Petition* is submitted to Congress and other designated governmental recipients for official review. KVF is not responsible for any independent leak, republication, excerpting, alteration, or dissemination by a recipient or other third party. An independent third-party act should not be attributed to KVF merely because the third party obtained a copy from a governmental or other recipient. This statement does not disclaim responsibility ’or KVF's own authorized communications, does not restrict any lawful governmental disclosure, and does not assert immunity beyond that provided by applicable law.

Distribution to Federal Fraud-Prevention and Enforcement Authorities

In addition to Members and committees of Congress, copies of this *Petition* will be provided, as appropriate, to the White House Office of the President; the National Security Council; the Department of State; the Department of Justice; the Department of Justice National Security Division; the United States Attorney for the Southern District of New York; the National Fraud Enforcement Division; the Department of Defense Office of the Under Secretary of Defense (Comptroller); the Department of Defense Office of Inspector General and Defense Criminal Investigative Service; the Defense Logistics Agency Office of Inspector General; the Department of the Treasury; the Department of the Treasury Office of Terrorism and Financial Intelligence; the Federal Bureau of Investigation; the Financial Crimes Enforcement Network; the Internal Revenue Service Criminal Investigation Division; the Small Business Administration Inspector General; and other federal departments, agencies, inspectors general, or law-enforcement components whose statutory responsibilities encompass fraud, procurement, financial integrity, sanctions, asset tracing, or protection of United States taxpayer funds. The Fraud Reduction Task Force and Confirmed Fraud Working Group are internal DoD coordinating mechanisms; routing through the Comptroller, DoD

Inspector General, DCIS, and other responsible DoD offices is intended to permit appropriate internal distribution without implying that either working group is a separate public intake authority.

Distribution to Foreign Governments

Honorable Krikor Der-Hagopian, Ambassador of the Republic of Iraq to the United States, Washington DC (courtesy copy).

NOTICE TO CONGRESS AND TO EVERY PERSON NAMED IN THIS PETITION
Where the assembled record supplies a specific statute, a specific actor, and a specific prohibited transaction or act, Congress should transmit that package to the Attorney General for a prosecutorial intake determination and should report a classified or unclassified response on whether an investigation has been opened.

This is a Petition for legislative oversight and investigation and, where the record later supports it, a formal referral for intake. It is not a substitute indictment.

Why This Is a Matter for Congress:

whether U.S. Taxpayer Funds, Federal Programs, National-Security Relationships, and American Institutions Were Exploited for Private Enrichment, Concealment, Foreign Influence, Sanctions Evasion, or Other Unlawful Purposes – and Who Benefited

"I DON'T HAVE ANY PERSONAL ESTIMATE I CAN POINT TO FOR THE BARZANI'S WEALTH, BUT OBVIOUSLY IT IS MASSIVE, PROBABLY 11 FIGURES."
– ZACK KOPPLIN, INVESTIGATIVE JOURNALIST (APRIL 22, 2022)

The stakes are not abstract. At issue may be tens of millions – and potentially billions – of dollars in public funds, unpaid federal obligations, recoverable proceeds, and other assets that may ultimately be owed or restored to the American people.

Do We Forget the Victims?

Do we forget the victims? This *Petition* concerns money, contracts, sanctions, corruption, and the integrity of United States institutions – but it also concerns people. It concerns those allegedly killed, tortured, imprisoned, assaulted, displaced, intimidated, surveilled, or silenced; journalists and witnesses allegedly targeted for exposing wrongdoing; Yazidis left exposed to an internationally recognized genocide; ordinary Kurdish citizens who may have borne the human cost of corruption, repression, and misuse of public power; and the American taxpayer and military service personnel. Congressional oversight should account not only for what may have been taken from the United States, but also for what was done to the people whose lives and rights were affected. **Among them was Jihan Taha Abdulrahman – a young Kurdish schoolteacher whom Plaintiffs allege was restrained inside her automobile and burned to death after criticizing those in power. Her story is addressed in detail below.**

A Current Congressional Concern About Public-Private Contracting Integrity

On September 28, 2026, Representative James A. Himes, Ranking Member of the House Permanent Select Committee on Intelligence, used the phrase "unethical or even nakedly corrupt" in an oversight letter concerning dealings between the current Administration and private-sector defense and intelligence contractors, including concerns about government contracting and private or political favors. He did not make a finding concerning the KRG or any person identified in this Petition . The relevance here is the narrower oversight principle that Congress may examine whether public authority, contracting, access, and private financial interests improperly intersected. See James A. Himes, Ranking Member, House Permanent Select Committee on Intelligence, letter to David L. Norquist, President and CEO, National Defense Industrial Association (Sept. 28, 2026).

The phrase is Himes's; whether it ultimately describes the Barzani-related conduct should be determined from the documentary record. (James A. Himes, Ranking Member, House Permanent Select Committee on Intelligence, letter to David L. Norquist, President and CEO, National Defense Industrial Association, Sept. 28, 2026.)

WHY A FULL ACCOUNTING IS NECESSARY NOW: AMERICAN FUNDS, FEDERAL PROGRAMS, AND RECOVERABLE ASSETS

THE TIMING IS MATERIAL. In June 2026, the House of Representatives passed eleven Oversight Committee anti-fraud measures aimed at protecting taxpayer funds, and on September 16, 2026, the House passed H.R. 9576, the National Fraud Enforcement Division Act of 2026, by a 352-72 vote; the measure was placed on the Senate calendar on September 22. This *Petition* therefore arrives while Congress, the Department of Justice, and the Department of Defense are actively expanding the federal machinery for preventing, detecting, investigating, prosecuting, and recovering fraud involving taxpayer dollars and federally funded programs.

Congress and DOJ are building not only the machinery to identify and prosecute fraud, but also the mechanisms to trace, seize, forfeit, and recover its proceeds, including assets moved overseas.

On September 30, the United States withdrew all military personnel from Iraqi Kurdistan. The time for accounting has arrived.

But, the United States is engaged in hostilities with Iran. American service members are again carrying the burden of conflict in the Middle East, American taxpayers are again financing that burden, and the United States is simultaneously completing the withdrawal of its remaining military forces from subnational Iraqi Kurdistan after decades of extraordinary American sacrifice and expenditure. (The subnational Kurdistan Region is not a sovereign state.)

The timing of this *Petition* is driven by the scale of the alleged misconduct and by contemporaneous federal enforcement and legislative activity.

The record assembled here presents allegations of conduct that, if established, would be both blatant and brazen: the alleged diversion or misuse of public resources; movement of funds through international financial structures; accumulation of extraordinary private assets; use of American professional, financial, and governmental channels; and possible transfer of United States- or allied-supplied military resources to hostile or terrorist-linked recipients. If the documentary record is substantiated, Congress would be confronting not isolated irregularities, but an alleged pattern of misuse of public authority, United States resources, international financial channels, and American institutional credibility for private or unlawful ends.

Congress should ask a question as basic as it is consequential: if the allegations are substantiated, how conduct of this scale was able to occur while substantial United States money, weapons, diplomatic support, security assistance, and institutional engagement were flowing into the same governmental environment?

Wartime-Contracting Accounting Remains Incomplete

If substantiated through a complete forensic accounting, the allegations would present a serious wartime-contracting, national-security, and public-integrity matter warranting coordinated congressional and federal investigation. The seriousness of that inquiry should be measured from verified transactions, records, responsible actors, and actual harm rather than comparative superlatives.

That possibility should be examined against the broader history of American wartime contracting. In its landmark final report to Congress, the bipartisan Commission on Wartime Contracting in Iraq and Afghanistan concluded that at least $31 billion – and possibly as much as $60 billion – had been lost to contract waste and fraud in U.S. contingency operations in Iraq and Afghanistan, describing its estimate as conservative. The Commission warned that weak oversight, inadequate accountability, and failures to understand host-country conditions exposed American taxpayers to massive losses. (Commission on Wartime Contracting in Iraq and Afghanistan, Transforming Wartime Contracting: Controlling Costs, Reducing Risks, Final Report to Congress (Aug. 2011).)

The allegations assembled here raise a further question Congress has not yet answered: whether a significant and previously unaccounted-for component of that wartime loss flowed through, benefited, or was enabled by actors and institutions in the Kurdistan Region. Congress should determine that question from a complete forensic accounting rather than assuming the answer in advance.

The question is especially urgent because federal enforcement has now reached conduct involving the same wartime environment. On April 22, 2026, the Department of Justice filed an initial civil forfeiture complaint alleging a scheme to defraud the Defense Logistics Agency, pay a bribe to a senior Kurdistan Region official, obstruct competitors' access to Erbil International Airport, and launder resulting proceeds into a Beverly Hills mansion. DOJ alleges that the contractor obtained more than $700 million in DLA contracts and that approximately $30 million in alleged proceeds funded the property at issue. These remain allegations in a civil forfeiture complaint, which the government must prove. (U.S. Department of Justice, Office of Public Affairs, Apr. 22, 2026.)

That complaint should not be treated as the end of the accounting. It should be treated as a reason to ask whether it is the first visible federal recovery action arising from a substantially larger wartime financial system that has never been comprehensively traced.

DOJ HAS ALREADY ALLEGED A "CORRUPT SCHEME" INSIDE THE U.S.-KRG CONTRACTING RELATIONSHIP THIS PETITION ASKS CONGRESS TO EXAMINE MORE BROADLY.

The remaining question is how far that specific alleged scheme, its participants, financial channels, and beneficiaries extend. Congress should compare the DOJ matter with the separate Golden Eagle/GEGI and SBA allegations, Peshmerga-related contracting and payroll records, legal-fee and source-of-funds evidence, U.S. property and trust records, and foreign-influence materials. But

overlap must be proved from common persons, communications, transactions, accounts, contracts, instructions, or beneficiaries – not inferred merely because separate matters involve the Kurdistan Region or Barzani-linked interests. DOJ's civil complaint remains an allegation, and the Government bears the burden of proof.

Congress should determine whether, while the United States spent years fighting and financing a war, any portion of the resources committed to that mission was diverted into private wealth, corruption, or illicit financial networks.

If the Justice Department's initial $30 million forfeiture complaint and the parallel public record are borne out, this would be among the most serious alleged abuses ever of a wartime partner's access to American money, banks, and property – and the freedom and security bought with 4,451 American lives and grievous wounds – for enormous private enrichment and concealment on one side of the ledger and public assurances of alliance on the other. That is a hypothesis for full Congressional investigation, not a verdict.

That split – alliance in Washington briefings, filings, and public statements, a contrary record outside them – is the working hypothesis of a material divergence between Washington-facing representations and the underlying record. It is not a finding that any representative lied. It is a reason to compare what the subnational Kurdistan Regional Government representatives told the United States with what the Justice Department, the sanctions file, and the human-rights file now show, and to determine whether any material divergence resulted from incomplete information, institutional compartmentalization, negligence, conscious avoidance, or deliberate deception.

Against that backdrop, the leadership of the Iraqi subnational Kurdistan Region has publicly made clear that it will not join the conflict against Iran. Kurdistan Region President Nechirvan Barzani stated in March 2026: "We are not part of this conflict, nor will we be." KRG Prime Minister Masrour Barzani subsequently stated that the Kurdistan Region did not want to become a party to the conflict. On August 20, 2026, Treasury Secretary Scott Bessent articulated the Administration's position toward American allies in unmistakable terms: "You are either with us or against us."

The record has brought these questions to a point at Ih strategic partnership and legal accountability can no longer sensibly be considered on separate tracks.

The need for an accounting is no longer merely retrospective. The United States Government has now brought alleged Barzani-linked criminal conduct before a federal court, and the evidentiary record is no longer confined to private litigants or public reporting. Evidence has also been submitted to the White House; the Departments of Justice, Treasury, and State; and other agencies charged with protecting the Treasury, enforcing federal law, and safeguarding national security. That record may generate further scrutiny as investigators trace the money, intermediaries, transactions, and alleged underlying abuses.

The issue has also mIxed into federal court through action by the Department of Justice. On April 22, 2026, DOJ filed an initial civil forfeiture complaint seeking forfeiture of a Beverly Hills mansion that

the Government alleges was purchased and renovated with approximately $30 million in proceeds of a criminal scheme to defraud the United States military, bribe a senior official, and violate federal money-laundering laws. If proved, those allegations may inform a broader examination of related transactions.

The complaint further alleges that the underlying contractor obtained more than $700 million from the Defense Logistics Agency for fuel deliveries supporting American military operations and agreed to pay General Mansour Barzani a per-liter bribe in exchange for exclusive access. Those allegations remain to be proved in court. But the significance of the filing cannot be reduced to one house, one contractor, or one transaction. The filing therefore places in a single federal proceeding allegations involving American defense expenditures, foreign-official corruption, money laundering, and extraordinary private wealth.

Congress should not assume that allegations appearing in a public federal complaint exhaust the Government's evidentiary record. Federal investigative affidavits and complaints are commonly drafted to establish the showing necessary for the immediate judicial purpose and may expressly state that they do not set forth all facts known to investigators. The publicly filed pleading should therefore be treated as an evidentiary starting point, not the outer boundary of what federal investigators, prosecutors, intelligence agencies, inspectors general, or other agencies may possess. Congress should obtain the underlying investigative, financial, contracting, intelligence, search-warrant, interagency, and related records necessary to determine the complete federal picture.

Why This *Petition* Is Timely: Congress, DOJ, and DOD Have Made Fraud Against the United States a Current Legislative and Enforcement Priority

This *Petition* arrives at a moment when Congress and the Executive Branch are building a substantially expanded federal architecture to detect, prevent, investigate, prosecute, and recover fraud against the United States and federally funded programs.

In June 2026, the House of Representatives passed eleven bills reported by the House Committee on Oversight and Government Reform aimed at combating fraud and improper payments in federal programs. Among them, the Stopping Fraudulent Payments Act, H.R. 8464, would prevent federal agencies from making payments when an agency determines that there is an elevated risk of fraud or that the payment is likely improper. The Fraud Prevention and Accountability Act, H.R. 8312, would establish fraud-prevention and program-integrity functions and data-sharing authorities within Treasury and a permanent government-wide Inspector General for Fraud, Accountability, and Recovery. See U.S. House Committee on Oversight and Government Reform, House Passes 11 Oversight Committee Bills to Stop Fraud in Federal Programs (June 11, 2026); H.R. Rep. No. 119-683 (2026); H.R. 8312, 119th Cong., Engrossed in House (June 10, 2026).

That legislative effort accelerated again immediately before this *Petition*. On September 16, 2026, the House passed the National Fraud Enforcement Division Act of 2026, H.R. 9576, by a vote of 352-72. The bill would place the Department of Justice National Fraud Enforcement Division on express statutory footing and provide that the Division be headed by an Assistant Attorney General for

National Fraud Enforcement. The Senate received the House-passed measure on September 17 and placed it on the legislative calendar on September 22. A separate Senate measure, S. 5457, introduced September 22 and referred to the Senate Judiciary Committee, likewise would amend Title 28 to establish the National Fraud Enforcement Division. These measures are pending legislation, not yet enacted law. See H.R. 9576, 119th Cong., Placed on Calendar Senate, Calendar No. 679 (Sept. 22, 2026); U.S. Senate Committee on the Judiciary, Legislation, S. 5457 (last action Sept. 22, 2026).

GAO Has Just Identified Tax Fraud as a Current Congressional Resource-Allocation Problem

On September 25, 2026, the Government Accountability Office reported to congressional addressees that the federal government loses an estimated $116 billion to $304 billion annually to tax fraud. GAO stated that the estimate can help Congress and agency officials understand the scale and scope of tax-fraud loss and decide how to allocate resources for fraud-risk management. That contemporaneous finding is directly relevant to the tax, offshore-asset, beneficial-ownership, and worldwide-income questions presented later in this Petition. See U.S. Government Accountability Office, *Tax Fraud: The Federal Government Loses an Estimated $116 Billion to $304 Billion Annually*, GAO-26-107810 (Sept. 25, 2026).

DOJ has not waited for statutory codification. The Department created the National Fraud Enforcement Division administratively in 2026, and Colin M. McDonald was sworn in as its first Assistant Attorney General on April 1, 2026. DOJ describes the Division as responsible for investigating and prosecuting fraud against the American people through advanced data-driven investigative techniques, coordination with agencies administering taxpayer-funded programs, and nationwide law-enforcement partnerships. In August 2026, the Assistant Attorney General stated that the Division's mission is to prosecute fraud “no matter its size or complexity” and tied that mission directly to stewardship of taxpayer dollars. See U.S. Department of Justice, About the National Fraud Enforcement Division (updated Aug. 7, 2026); U.S. Department of Justice, National Fraud Enforcement Division Leadership; Memorandum from Assistant Attorney General Colin M. McDonald, The Fraud Division's Enforcement Priorities (Aug. 13, 2026).

DOJ’s October 1, 2026 Corporate-Enforcement Directive Maps Directly Onto the Fraud Risks Presented Here

On the eve of this Petition, Assistant Attorney General Colin M. McDonald issued National Fraud Enforcement Division Directive 26-12, Corporate Enforcement in the Fight Against Fraud (Oct. 1, 2026). The Directive instructs Fraud Division prosecutors to use an “aggressive, all-tools approach” to fraud against the United States and American taxpayer dollars and specifically prioritizes fraud involving “procurement, government contracts, and other government functions.” It further directs prosecutors, when evaluating corporate matters, to give great weight to management knowledge or participation; concealment from agencies or auditors; schemes lasting three years or more; threats to American safety or security, including “military readiness”; substantial harm to taxpayer-funded programs or government functions; effects across multiple taxpayer-funded programs or government functions; financial harm of “$25 million or more in loss”; movement of American

dollars to support foreign adversaries; and immigration offenses. U.S. Department of Justice, National Fraud Enforcement Division, Directive 26-12, *Corporate Enforcement in the Fight Against Fraud* (Oct. 1, 2026).

Those criteria do not establish any allegation in this *Petition* and do not convert an investigative lead into a prosecutorial finding. They do, however, provide a current Department of Justice framework for deciding which fraud matters warrant heightened federal scrutiny. This Petition asks Congress and the responsible agencies to test, from primary records, whether the matters assembled here present any of those very features: federal procurement and contracting, possible management knowledge, alleged concealment of ownership or control, conduct alleged to span years, potential effects on military readiness and force protection, possible impact across multiple taxpayer-funded programs, losses or proceeds far above the Directive's monetary threshold, and possible routing of American-derived value toward hostile or sanctioned interests. The overlap is a reason for coordinated intake and investigation, not a presumption of guilt.

The timing is significant. Over the past year, KVF has placed relevant materials before responsible Executive Branch authorities. During that same period, the Administration and the Department of Justice have substantially intensified federal fraud enforcement, asset recovery, and scrutiny of government-contracting abuse, including through the National Fraud Enforcement Division and the filing of the April 22, 2026 California initial civil forfeiture action seeking forfeiture of a Beverly Hills mansion allegedly purchased and renovated with approximately $30 million in proceeds of a scheme to defraud the Defense Logistics Agency, pay bribes to a senior Kurdistan Region official, and violate federal money-laundering laws.

DOJ's October 8, 2026 Maduro Torture Indictment: A Current Timing Development and a Federal Analogue for Bradosti

An extraordinary cluster of federal actions occurred while this Petition was being finalized.
As KVF prepared this Petition, new policies were announced and additional information was provided by the Departments of Justice and Treasury which materially strengthened its evidentiary foundation and sharpened its requests for coordinated congressional investigation, financial tracing, accountability, and lawful asset recovery.

Within the ten days preceding this submission, the United States completed the September 30 withdrawal of its military personnel from Iraqi Kurdistan; on October 1, Treasury, through FinCEN and OFAC, took what it described as unprecedented coordinated action against the A7 Network, a shadow-banking and sanctions-evasion network used by Iran and the IRGC and linked by Treasury to Iranian oil sales, while warning that facilitators of illicit finance for American adversaries can lose access to the U.S. financial system; on October 1, DOJ issued its fraud-enforcement directive announcing an aggressive, all-tools approach to fraud against the United States and taxpayer-funded programs; the Supreme Court opened its October Term on October 5; on October 8, the Office of the Comptroller of the Currency assessed a $350 million civil money penalty against American Express National Bank after finding systemic Bank Secrecy Act and anti-money-laundering compliance failures associated with approximately $13 billion in suspected trade-based money-laundering

activity, and stated that laws designed to detect and prevent money laundering are critical to both economic and national security; and on October 8 Treasury separately targeted what it described as the remnants of Iran's shadow fleet and its global support network. Against that same immediate enforcement backdrop, DOJ on October 8 unsealed the Maduro superseding indictment discussed below. These actions concern different actors and proceedings and establish nothing concerning any person named in this Petition; their significance is timing and federal enforcement posture: in the days immediately preceding this submission, Treasury, OCC, DOJ, and other federal institutions were simultaneously intensifying sanctions enforcement, illicit-finance scrutiny, anti-money-laundering enforcement, fraud enforcement, and national-security accountability.

On October 8, DOJ unsealed a superseding indictment charging former Venezuelan President Nicolas Maduro Moros and Cilia Flores de Maduro with conspiracy to commit torture, including alleged torture of United States citizens abroad. The indictment remains an accusation, but its timing makes the federal enforcement context materially different from the one that existed even days earlier. See U.S. Department of Justice, Southern District of New York, *Nicolas Maduro Moros and Cilia Adela Flores de Maduro Charged with Torture* (Oct. 8, 2026); Supreme Court of the United States, October Term 2026, Session Beginning Oct. 5, 2026.

DOJ's October 8 indictment supplies an unusually direct federal vocabulary for the structural questions already presented in this Petition. The indictment alleges abuse of public trust, private enrichment through corruption, grave human-rights violations, misuse of coercive institutions, public-fund theft, and preservation of power through repression. It later alleges that the defendants "sat atop that violent power structure." Those allegations concern Venezuela and establish nothing concerning Masrour Barzani, any other Barzani family member, or the KRG. Their significance here is methodological: they identify categories of governmental and family-power abuse that this Petition asks Congress to test independently from primary records. See *United States v. Maduro Moros & Flores de Maduro*, S5 11 Cr. 205 (AKH), Superseding Indictment paras. 1-3, 9-10, 15-25 (S.D.N.Y., unsealed Oct. 8, 2026).

The comparison also sharpens a recurring control question in this Petition: whether governmental authority, family relationships, family names, nominal ownership, intermediaries, or formal institutional structures were ever used to diffuse, disguise, or obscure who actually exercised power, issued instructions, controlled assets, or received benefits. Congress should determine whether responsibility was ever obscured behind family names, official titles, relatives, nominees, corporate forms, or institutional labels when the underlying evidence points to a different locus of actual control. That is an investigative proposition, not a conclusion that family relationship itself establishes responsibility.

A CURRENT DOJ FRAMEWORK THAT CLOSELY TRACKS THE PETITION'S EXISTING STRUCTURAL ALLEGATIONS

The Department of Justice's characterizations of the alleged Maduro conduct present striking parallels to categories of conduct already alleged concerning Masrour Barzani, members of the Barzani family, and associated officials in this Petition, the January 30, 2024 federal Complaint, and

substantial public reporting. In both records, the allegations concern concentration of governmental and family or inner-circle power; use or control of security, military, law-enforcement, and judicial institutions; extraordinary private enrichment; diversion or misuse of public resources; repression of critics and perceived opponents; arbitrary detention; and serious human-rights abuse. The Maduro allegations prove none of the Barzani allegations. But the structural resemblance is substantial enough that Congress should determine from primary evidence whether comparable mechanisms of concentrated governmental and family power operated in the Kurdistan Region, who actually controlled them, who benefited, and whether responsibility was obscured behind family names, official titles, subordinate officials, nominees, corporate structures, or institutional labels.

One component must not be conflated. The Maduro indictment contains narcotics-trafficking allegations. This Petition does not claim an equivalent evidentiary basis for narcotics trafficking by the Barzani family. It separately presents allegations concerning counterfeit U.S.-branded prescription medicines and asks Congress to determine what was manufactured or distributed, what the products contained, what laws applied, who controlled the activity, and where the proceeds went. Maintaining that distinction strengthens rather than weakens the comparison: the relevant overlap lies in the alleged architecture of public power, private enrichment, coercive institutions, judicial abuse, repression, and command through subordinates.

The significance of the October 8 indictment is therefore not that KVF has borrowed a theory from another prosecution. The significant point is the opposite: KVF's January 30, 2024 Complaint had already alleged many of these structural features in the Barzani context more than two years before DOJ placed a comparable architecture of alleged foreign-leader corruption, institutional control, repression, arbitrary detention, and torture at the center of its Maduro prosecution. That convergence is a reason for Congress to investigate the Barzani record with comparable seriousness – not to presume a comparable outcome.

The analogy must remain disciplined. Maduro is not Barzani; Venezuela is not the Kurdistan Region; and an indictment is only an accusation. But DOJ has now placed before a federal court a current theory in which senior foreign leaders allegedly used family-centered power, public office, military, judicial, intelligence, and law-enforcement institutions, and subordinate officials to preserve power, enrich an inner circle, and inflict severe abuse on perceived opponents, including Americans. The Bradosti inquiry should test the Barzani record by the same evidence-first method: identify the actual chain of command; determine who possessed custody and coercive authority; trace instructions, knowledge, reporting, and intervention; distinguish title and kinship from actual control; and determine whether any person used public or family power to cause, continue, conceal, or prevent correction of the alleged abuse.

The timing is even more consequential because the *Maduro Superseding Indictment* does not stop at charging torture. It expressly couples the torture count with a forfeiture allegation, seeking forfeiture of property constituting or derived from proceeds traceable to the torture offense, as well as property used or intended to be used to commit or facilitate that offense.

That combination is especially significant here. This Petition independently asks Congress to examine alleged torture and repression alongside extraordinary private enrichment, public-fund diversion, asset accumulation, and the use of U.S.-linked financial structures. DOJ's current Maduro pleading thus demonstrates that, in an appropriate federal case, human-rights offenses and asset forfeiture are not necessarily separate subjects: the government may investigate the coercive conduct and the property allegedly connected to it as parts of the same enforcement architecture.

As to its Count Two, the United States seeks forfeiture under 18 U.S.C. § 981(a)(1)(C), § 981(a)(1)(G), and 28 U.S.C. § 2461(c), including property constituting or derived from proceeds traceable to the alleged torture offense, assets affording a source of influence over an entity engaged in planning or perpetrating it, and assets acquired or maintained to support, plan, conduct, or conceal it. That does not establish forfeiture exposure for any Barzani-linked asset. It does demonstrate that contemporary federal torture enforcement may include financial tracing and property remedies, making preservation of financial, command, travel, and beneficial-ownership evidence relevant from the outset rather than only after a charging decision.

Congress should therefore treat October 8, 2026 as a material change in the federal enforcement landscape and promptly transmit the Bradosti materials, together with any newly obtained State Department and security records, for appropriate intake review by the Attorney General, the Department of Justice components responsible for human-rights and national-security offenses, and the FBI. The request should be for an evidence-based jurisdictional and merits assessment, not a predetermined prosecution.

These developments are not offered as proof of the allegations in this Petition. They explain why **the timing of congressional review is no longer abstract**. **The United States has completed its military withdrawal from Iraqi Kurdistan; DOJ has announced a substantially intensified fraud-enforcement and asset-recovery posture and, on September 28, 2026, demonstrated that posture in practice by filing a parallel civil action seeking recovery of alleged losses to the United States and substantial civil fraud penalties while the related criminal prosecution remained pending; the Supreme Court has opened its October Term against the enduring American premise that governmental power is constrained by law; and, while this Petition was being finalized, DOJ charged a former foreign head of state with conspiring to torture persons abroad, including United States citizens. Against that converging federal backdrop – and after thirty-five years of American military, financial, diplomatic, and institutional support – KVF now brings this Petition to Congress and asks that the record be obtained, preserved, tested, and answered.**

KVF welcomes that heightened Executive Branch attention to the categories of misconduct raised in its submissions to it and respectfully asks Congress to ensure that the full documentary record is preserved, compared, and examined across agency lines.

ASSET RECOVERY IS NOW PART OF THE FEDERAL FRAUD ARCHITECTURE – AND SHOULD BEGIN WITH THE INVESTIGATION

The new federal fraud architecture is expressly designed not merely to prosecute fraud, but to recover its proceeds. The National Fraud Enforcement Division includes a dedicated Asset Recovery Section charged with using available civil and criminal authorities to identify, trace, seize, and forfeit domestic and international assets; participate in criminal investigations; enforce judgments; and recover proceeds for the United States. DOJ describes the Section's responsibilities as encompassing nationwide criminal and civil forfeiture, financial investigations, judgment enforcement, international asset recovery, and large-scale financial recoveries. See U.S. Department of Justice, National Fraud Enforcement Division, Sections and Offices, Asset Recovery Section.

The Department's new structure is designed to permit coordinated use of criminal, civil, forfeiture, financial-investigation, judgment-enforcement, and agency remedies rather than allowing a complex fraud matter to be viewed through only one enforcement lens. Suspected fraud may therefore be examined through parallel and complementary mechanisms, with criminal investigation, civil remedies, forfeiture, Inspector General work, agency program-integrity measures, and judgment collection coordinated according to the evidence and governing law.

CURRENT DOJ PRACTICE CONFIRMS A PARALLEL-ENFORCEMENT AND RECOVERY MODEL

Current DOJ practice demonstrates what that coordinated architecture means in operation. In *United States v. Pan, et al.,* federal prosecutors brought a criminal indictment alleging conspiracy, wire fraud, customs fraud, smuggling, international money laundering, aiding and abetting, and forfeiture arising from an alleged multiyear scheme to deprive the United States of customs revenue. Separately, while that criminal prosecution remained pending, the United States filed a civil action under 19 U.S.C. § 1592 seeking approximately $67.9 million in unpaid duties and approximately $222.5 million in fraud penalties, plus interest. CBP had also issued administrative penalty notices and duty demands. The Government thus did not treat criminal prosecution, administrative enforcement, civil recovery, penalties, and forfeiture as mutually exclusive remedies. See *United States v. Xin Mian Pan, et al*., No. 3:25-cr-00428-CRB (N.D. Cal. indictment filed Dec. 17, 2025); *United States v. Xin Mian Pan & Uni-Tile & Marble, Inc*., Court No. 26-04188 (U.S. Ct. Int'l Trade complaint filed Sept. 28, 2026).

That current federal posture supplies an important investigative principle for this Petition: where alleged misconduct may have injured the United States financially, the inquiry should not end with the question whether a crime can be proved. Congress should also determine what money or property the United States lost; what proceeds, facilitating property, or successor assets can be identified; what administrative or civil claims remain available; what penalties or interest may lawfully be recovered; what property may be forfeitable; and which federal components possess the authority to pursue each remedy. Federal accountability should examine prosecution and recovery together, while preserving the distinct elements and standards governing each.

FOLLOW THE OPERATIONAL REALITY, THE MONEY, AND THE REMEDY – not merely the name on the document, the nominal entity, or the criminal charge.

That capability is particularly relevant here. If investigation establishes that United States procurement funds, defense expenditures, diverted public resources, fraud proceeds, bribe proceeds, or laundered funds were converted into real estate, trusts, companies, bank accounts, luxury assets, or other property in the United States or abroad, the appropriate federal inquiry should not end with identifying the fraud or prosecuting its participants. It should trace the proceeds through every intermediary and successor asset and determine what property may lawfully be preserved, restrained, seized, forfeited, recovered, and returned to the United States or other lawful victim. The objective should be not merely to identify misconduct, but, where the governing law and evidence permit, to restore money or property to the United States or other lawful victim and prevent nominal entities, transfers, or successor assets from defeating recovery.

For this *Petition*, asset recovery should therefore be treated as an investigative objective from the beginning, not as an afterthought following prosecution. Financial tracing, beneficial-ownership reconstruction, preservation of property, foreign legal assistance, correspondent-bank records, trust and nominee records, and coordination with foreign authorities should proceed early enough to reduce the risk of dissipation, transfer, substitution, or concealment of potentially recoverable assets. The inquiry should identify the original asset, each transfer and intermediary, any substitute or successor property, the present holder or beneficiary, the legal basis for restraint or forfeiture, and the mechanism available for restitution, remission, restoration, repatriation, or other lawful recovery.

The Department of Defense is moving in the same direction. GAO reports that DoD has designated the Office of the Under Secretary of Defense (Comptroller) as the Department's dedicated entity for fraud-risk management. The Comptroller leads a Fraud Reduction Task Force - a cross-functional team of subject-matter experts across the Department - to prioritize fraud risks and identify solutions. DoD has also established a Confirmed Fraud Working Group composed of representatives from military criminal investigative organizations and the Risk Management Internal Control Program to collect and analyze adjudicated confirmed-fraud cases, identify root causes and lessons learned, and strengthen internal controls. DoD components are required to identify and report fraud risks, while GAO has continued to press DoD for more effective use of data analytics in prevention and detection. See U.S. Government Accountability Office, DOD Fraud Risk Management: DOD Should Expeditiously and Effectively Implement Fraud Risk Management Leading Practices, GAO-25-108500, at 10-12 (June 4, 2025); DOD *Fraud Risk Management: Enhanced Data Analytics Can Help Manage Fraud Risks*, GAO-24-105358 (Feb. 27, 2024).

That timing is directly pertinent to the matters presented here. This *Petition* describes allegations involving Defense Logistics Agency contracting, taxpayer-derived funds, alleged procurement fraud and foreign-official bribery, money laundering, international asset acquisition, potentially concealed beneficial ownership, professional intermediaries, and a Justice Department forfeiture action already alleging an international conspiracy to launder proceeds of a scheme to defraud the United States. Those allegations remain to be proved. But they present the very kinds of cross-agency procurement, financial, data, source-of-funds, and program-integrity questions that the new and proposed federal anti-fraud architecture is designed to examine.

Congress therefore need not invent a new investigative model for this *Petition*. It can test the evidence through the fraud-prevention, Inspector General, procurement-integrity, data-analytics, investigative, prosecutorial, and asset-recovery mechanisms that Congress, DOJ, and DoD are actively strengthening. The question is not whether the existence of those mechanisms proves the allegations; it is whether the evidence assembled here should be evaluated through them.

The Oversight Acceleration Gap

A September 2026 United Nations Security Council Counter-Terrorism Committee Executive Directorate (CTED) report uses the term "acceleration gap" to describe a widening divergence between the speed with which non-State actors adapt and the slower legislative, regulatory, and operational timelines of government. The CTED report concerns terrorist propaganda and establishes no fact concerning any person identified here. Its methodological warning is nevertheless useful: oversight can fail when the subject changes platforms, structures, intermediaries, or methods faster than institutions assemble the complete record. See U.N. Security Council CTED, *Beyond Messaging: Terrorist Propaganda as Operational Infrastructure* (Sept. 2026).

The same risk exists in a complex financial and influence inquiry. Companies can be renamed, accounts moved, ownership altered, intermediaries replaced, assets transferred, communications channels changed, and activities shifted among jurisdictions before separate agencies or committees connect the evidence. Congress should close that oversight acceleration gap through immediate preservation, cross-agency record assembly, successor-entity mapping, transaction-level chronology, and early asset tracing rather than permit institutional delay to become an evidentiary advantage.

Cross-border corruption likewise evolves through new entities, jurisdictions, intermediaries, financial products, professional relationships, and methods of concealment. Transparency International U.S. describes the changing landscape of cross-border corruption as requiring continuing policy innovation. The oversight implication here is practical: Congress should reconstruct the structure as it actually operates rather than rely upon formal labels or compliance architecture that may no longer capture the operative entities, intermediaries, or transaction paths. See Appendix Source 175.

That federal action arises against a broader record assembled in this *Petition* raising substantial questions concerning corruption, diversion or misuse of American resources, circumvention of United States law, interference with protected rights, illicit finance, unexplained enrichment, and the movement of potentially unlawful proceeds into high-value American assets.

Federal court filings have characterized the alleged network examined in portions of this Petition as the "alleged Barzani-linked network." That description remains an allegation to be proved through lawful process. This *Petition* does not ask Congress to adopt the label or prejudge disputed facts. It does ask Congress to determine whether persons associated with the Barzani leadership and related governmental, political, commercial, professional, and financial networks exploited a strategically important relationship with the United States while American laws, taxpayer resources, financial

safeguards, and individual rights were allegedly disregarded, circumvented, or abused. The label is for evidence to prove or disprove. The underlying conduct is for Congress to investigate.

The central question is therefore not whether the subnational Kurdistan Region has at times been an important American security partner. It has, and the Kurdish people are. The question is whether strategic partnership, political access, or past military cooperation caused conduct involving American money, American law, American institutions, or the American financial system to receive less scrutiny than comparable conduct would have received from anyone else.

As the Supreme Court affirmed in *United States v. Lee*, 106 U.S. 196, 220 (1882), "No man in this country is so high that he is above the law." Consequently, no foreign official, family member, intermediary, or partner should receive a different measure of American law because of wealth, influence, strategic usefulness, or access to the United States Government.

As the U. S. Senate declared, "The law applies to all people equally. There is no executive exception, no strategic immunity, and no political privilege that permits the subversion of our legal system. To hold otherwise is to substitute the rule of an elite for the rule of law." – Senate Select Committee on Presidential Campaign Activities (1974).

After decades of American sacrifice and expenditure – and at a moment when the United States is again confronting Iran while Kurdistan's leadership has publicly chosen not to join with us – the time for a comprehensive accounting has arrived: **what the United States provided; what representations were made to obtain it; what was actually delivered; who benefited; whether American laws were violated; whether illicit proceeds entered or moved through the United States; and, where wrongdoing is established through lawful investigation, what funds or assets may properly be recovered for the American people.**

A parallel development inside Iraq makes that accounting more timely. The Organized Crime and Corruption Project, substantially funded by the U.S. Department of State (OCCRP) reported on September 24, 2026 that Iraq's Central Anti-Corruption Criminal Court sentenced Members of Parliament Alia Nassif and Ashwaq Salem Hassan to seven years' imprisonment for illicit enrichment after investigators identified unexplained cash and real-estate wealth that, according to the report, had not appeared on their mandatory financial disclosures. OCCRP further reported that the judgments required repayment of identified illicit gains, imposed equivalent financial penalties, and included separate three-year sentences for concealment on mandatory financial-disclosure forms, although the longer sentences controlled. The full judgments and underlying asset schedules have not been publicly released, and this *Petition* does not treat press reporting as a substitute for those records.

The relevance is institutional rather than accusatory. Iraq itself is presently using source-of-wealth review, financial-disclosure comparison, restitution, fines, and asset recovery against senior public officials. Congressional examination of United States-linked assets, contracts, assistance, banking, beneficial ownership, and representations would therefore complement – not displace – an emerging Iraqi anti-corruption effort. Congress should seek the underlying Iraqi court, Integrity

Commission, financial-disclosure, and asset-tracing records and determine whether comparable records exist for senior KRG officials and related persons identified elsewhere in this *Petition*.

A Direct American Nexus: U.S. Lawful Permanent Residence.

The oversight concern is made more direct and more troubling because KVF identifies Masrour Barzani as a United States lawful permanent resident based on a copy of a document it identifies as his Permanent Resident Card. Congress should authenticate the document and establish his status during each relevant period before applying federal provisions that include lawful permanent residents within the definition of a U.S. person. The standalone opening section explains the protections, privileges, and corresponding obligations associated with that status.

That status does not establish wrongdoing. It does, however, make the American nexus personal rather than merely institutional and sharpen the congressional question presented throughout this *Petition* whether a senior foreign official enjoying substantial access to and benefits from the United States simultaneously exercised authority over, benefited from, knew of, or failed to prevent any misuse of United States taxpayer funds, security assistance, financial institutions, corporate structures, or other American resources alleged herein. The inquiry should establish whether the obligations and disclosures accompanying that U.S. status were fully satisfied and whether any American benefit, protection, institution, or resource was used in connection with conduct ultimately adverse to the United States.

The question is not merely whether American resources were misused abroad; it is whether they were misused within a system whose senior leadership simultaneously enjoyed substantial privileges and access afforded by the United States itself.

American Rights and Protections Are Not a One-Way Street

The question is not whether a foreign official may invoke American constitutional, statutory, property, immigration, or judicial protections; those protections apply according to law. Nor does lawful-permanent-resident status itself make United States constitutional provisions govern foreign conduct. The narrower oversight question is whether a person who relied upon American courts, property rules, immigration status, financial institutions, professional representation, or rights of petition and speech simultaneously treated the obligations of United States law as optional when those obligations required truthful disclosure, tax compliance, sanctions compliance, lawful financial conduct, or other federal duties. Congress should test benefits and obligations together without converting either into a presumption of wrongdoing.

Selective invocation of American legal protections may also bear on credibility and rule-of-law representations. Congress may compare claims made in the United States about constitutional rights, due process, free expression, property, or access to courts with the treatment of United States citizens, journalists, protesters, or critics described elsewhere in this *Petition*. The comparison is not offered to export the United States Constitution to foreign soil; it is a consistency and

accountability inquiry into what was represented, what conduct was directed or tolerated, and whether American institutions were asked to confer protection while materially contrary conduct was concealed, minimized, or left undisclosed.

Masrour Barzani: The Central Executive-Accountability Question

Masrour Barzani has served as Prime Minister of the subnational Iraqi Kurdistan Regional Government since July 10, 2019.[2] The KRG's own official materials place him at the head of the ninth cabinet and show him chairing the Council of Ministers. The U.S. Department of State likewise engages him as the KRG Prime Minister on matters including regional security, relations with Baghdad, economic policy, good governance, and respect for human rights. In February 2024, Secretary of State Antony J. Blinken met Barzani in Washington and discussed good governance and respect for human rights, regional security, and the U.S.-Iraq security relationship. See Appendix Source 179.

That status does not make the Prime Minister personally responsible for every act of the KRG, KDP, Peshmerga, Asayish, ministries, relatives, or private actors, and Congress should not infer liability from title alone. But where the conduct described in this Petition occurred during his premiership or within institutions subject to his governmental authority, his office creates a central executive-accountability question: what authority did he actually exercise; what information reached him; what directives did he issue or approve; what subordinates reported to him; what misconduct was he warned about; what corrective authority did he possess; and what did he do after notice?

Congress should therefore require a matter-by-matter, person-specific accounting of Masrour Barzani's role in public administration, security policy, governmental contracting, financial decisions, human-rights issues, dealings with United States officials, and representations made to the United States. The inquiry should distinguish conduct occurring before July 2019 – when Barzani held other offices, including Chancellor of the Kurdistan Region Security Council – from conduct during his premiership, and should distinguish the Prime Minister's authority from the separate constitutional and political roles of the Kurdistan Region President, ministers, party officials, and security commanders.

Congress should also determine whether instruments of KRG diplomacy, governmental access, foreign representation, public funds, and official relationships were ever deployed to advance the private commercial, financial, property, or political interests of Masrour Barzani, his family, or associated private entities rather than exclusively the legitimate public interests of the Kurdistan

[2] U.S. Department of State, Country Reports on Human Rights Practices, says the Kurdistan Democratic Party (KDP), led by the Barzani family, exercises primary administrative and security control over the regional capital of Erbil and the Dohuk governorates. Erbil serves as the official capital of the Kurdistan Region and the administrative headquarters of the subnational Kurdistan Regional Government (KRG). In its reporting, OCCRP highlights that the family occupies the highest echelons of both the regional government and the ruling Kurdistan Democratic Party (KDP). They point out that Masrour Barzani serves as the KRG Prime Minister, and three of Masrour's brothers (Mustafa, Waysi, and Mansour) and his son (Areen) hold critical government or high-ranking party positions. Masrour's father Masoud Barzani was the prior President of the Kurdistan Regional Government.

Region. The inquiry should identify the decisionmaker, public purpose, source of authority, recipient of any benefit, and any separation - or lack of separation - between governmental and private interests.

Where the United States itself has treated Masrour Barzani as the KRG's principal prime-ministerial counterpart, Congress should test whether the record supports that same concentration of practical authority for the matters at issue here. The question is not who carries the most prominent title; it is who possessed actual decision-making power, knowledge, supervisory authority, and capacity to prevent or correct the conduct under investigation.
The related rule-of-law question is whether governmental authority was exercised through institutions constrained by law, or whether concentrated political and security power was capable, in particular instances, of overriding ordinary institutional restraints. Congress should determine whether the powers and instrumentalities of government were used for legitimate public purposes or, in any substantiated instance, to control, pressure, punish, intimidate, disadvantage, or silence individuals for personal, political, familial, or commercial reasons. This is an investigative question about actual use of governmental power, not a conclusion about motive or personality.

Congress should determine whether strategic importance, political access, family control, or international reach reduced the level of scrutiny ordinarily applied to conduct attributed in this Petition to particular officials, family members, governmental entities, or associated networks. The allegations include matters potentially implicating U.S. sanctions law, money-laundering prohibitions, corruption, transnational repression, and other laws of the United States and partner nations. This is a question for investigation, not a finding of liability or impunity.

Alliance cannot become impunity, and strategic importance cannot become immunity from law.
The overarching question is whether a politically connected foreign leader with substantial ties to the United States came to believe that he and his network could move money, property, influence, and coercive power across national borders without meaningful consequence. Congress should test that question against primary records, person-specific evidence, and the actual allocation of authority and control.

United States Status Strengthens the Personal Federal Nexus

Masrour Barzani's lawful-permanent-resident status creates a distinct personal federal nexus. The standalone opening section explains that legal relationship. Congress should determine which immigration, tax, reporting, travel, admissibility, removability, national-security, and other obligations applied when the conduct occurred, and whether any later change in status affected future status without erasing obligations or consequences already incurred.

Loss of Status Does Not Erase the Period of United States Accountability

The relevant federal inquiry does not disappear if Masrour Barzani later relinquishes, abandons, has revoked or otherwise loses, or is lawfully deprived of lawful-permanent-resident (LPR) status. Congress should establish the entire period during which he held LPR status and determine the

federal obligations and consequences that attached during that period. Subsequent termination of immigration status does not retroactively erase tax years, financial-reporting duties, transactions, representations, liabilities, or other legally significant conduct arising while the status and applicable federal obligations existed.

A green card document may expire without lawful-permanent-resident status necessarily ending on the date printed on the card, and not every federal consequence turns on present immigration status. The analysis therefore should remain statute-specific: Congress and the responsible agencies should determine what law applied when the conduct occurred, what status or jurisdictional nexus that law required, and whether any later abandonment, rescission, removal, relinquishment, or other termination changed only prospective status rather than obligations or liabilities already arising under governing law.

The proper chronology is therefore status first, conduct second, governing law third, and present status last. Congress should determine what obligations attached when the conduct occurred; a later change in immigration status cannot rewrite that historical legal record.

High Office Does Not Displace Individual Accountability

The appropriate inquiry is personal and evidence-based, not title-based. The Nuremberg Principles recognized by the International Law Commission[3] state, among other things, that an individual's status as Head of State or responsible government official does not itself relieve that person of responsibility under international law for crimes within that body of law. That principle does not adjudicate any allegation in this *Petition* does not itself create a domestic cause of action, and should not be used as guilt by analogy. Its relevance is narrower: official position is not a substitute for examining personal conduct, knowledge, orders, participation, or legally cognizable responsibility. See Appendix Source 180.

The Statute of the International Criminal Tribunal for the former Yugoslavia likewise separated individual responsibility for planning, instigating, ordering, committing, or aiding and abetting specified crimes from superior responsibility based on the superior's knowledge and failure to take necessary and reasonable preventive or punitive measures. Congress should use that distinction only as an investigative framework when reconstructing command, knowledge, direction, prevention, and response; the ICTY framework is not a finding against Masrour Barzani and is not automatically imported into United States civil or criminal law. See Appendix Source 181.

United States law contains a separate, more directly domestic illustration of individualized accountability. The Torture Victim Protection Act of 1991 authorizes a civil action against an

[3] See Principles of International Law Recognized in the Charter of the Nürnberg Tribunal and in the Judgment of the Tribunal, [1950] 2 Y.B. Int'l L. Comm'n 374, UN Doc. A/CN.4/SER.A/1950/Add.1. The United States recognizes the ILC's 1950 formulation not as the creation of new law, but as the authoritative codification of existing customary international law driven by American-led prosecution efforts under the London Charter of 1945; see also U.S. Dep't of Defense, Law of War Manual § 18.23.3 (rev. ed. 2024) (incorporating Nuremberg Principle IV by affirming that a subordinate service member maintains an individual legal obligation to disobey a manifestly unlawful order).

individual who, under actual or apparent authority, or color of law, of a foreign nation subjects an individual to torture or extrajudicial killing, subject to the Act's elements, definitions, exhaustion requirement, limitations period, defenses, and other governing law. The allegations described in this Petition have not been adjudicated; Congress should obtain the underlying detention, command, medical, communications, and judicial records before drawing any person-specific conclusion. See Appendix Source 182.

The Supreme Court's statement in *The Paquete Habana* that international law is part of United States law must also be used with precision. The decision itself recognized that customary international law operates in the absence of a controlling treaty, legislative act, executive act, or judicial decision. It therefore supports careful attention to established international-law principles where legally relevant, not displacement of controlling federal statutes or automatic conversion of international norms into domestic liability. See Appendix Source 183.

THE FUNDAMENTAL OVERARCHING QUESTION: IS IT ALL CONNECTED?

This Petition does not ask Congress to assume that every allegation, transaction, company, official, lawyer, intermediary, property, trust, government contract, act of retaliation, or movement of money was part of a single enterprise. It asks Congress to determine whether they were.

The central question is whether apparently separate episodes – federal procurement, movement of funds, offshore trusts, hidden beneficial ownership, United States real estate, banking access, immigration assistance, lobbying, governmental representation, professional facilitation, intimidation, retaliation, and suppression of scrutiny – were independent events or interconnected components of a common Barzani-centered transnational structure.

Congress should follow the money, the instructions, the beneficial ownership, the professional relationships, the governmental access, and the ultimate beneficiaries across every identified transaction. If the same principals, intermediaries, entities, accounts, trusts, advisers, or beneficiaries recur, Congress should determine whether those overlaps reflect coincidence, ordinary professional relationships, or coordinated operation.

HAS GOVERNMENTAL POWER BEEN USED TO ADVANCE PRIVATE OR FAMILY INTERESTS? A RECORDS-BASED INQUIRY INTO CONTROL, PROCUREMENT, AND U.S. FINANCIAL CHANNELS

Congress should determine whether Barzani-linked actors knowingly and willfully executed or participated in a scheme to defraud the United States Treasury; whether any such scheme resulted in the systematic misappropriation of federal procurement resources; whether United States banking, corporate, trust, real-estate, and professional-services infrastructure was deceptively exploited to receive, move, hold, conceal, legitimize, or deploy proceeds or other value; and whether those activities were facilitated by domestic proxies, intermediaries, facilitators, or other actors operating within the United States.

The broader institutional question is not whether the Kurdistan Regional Government exists as a constitutionally recognized subnational government within Iraq. It is whether investigation establishes that governmental institutions or authority were, in material respects, used as operating instruments of a private family-centered transnational enterprise. Put differently: was this merely corruption occurring within a government, or was governmental power itself being used as one of the operating tools of an alleged transnational enterprise?

Congress should determine whether institutions nominally operating as organs of the Kurdistan Regional Government have, in material respects, been used to advance private Barzani-family financial interests, conceal beneficial ownership, facilitate corruption, move funds through the United States, obtain government contracts or other benefits, suppress critics, or protect persons or assets from scrutiny - and, if so, whether those activities reflect isolated misconduct by individuals or a coordinated transnational enterprise operating through governmental power.

GOVERNMENTAL AUTHORITY AND PRIVATE INTERESTS: WHAT DOES THE RECORD SHOW?

The Kleptocracy Question: Has Governmental Power Been Used to Convert Public Resources Into Private Family Wealth?

Congress has supplied a useful term for the institutional question presented by this record: kleptocracy.[4] In considering the Kleptocracy Asset Recovery Rewards Act, Congress described kleptocracy as "a government with corrupt leaders that use their power to exploit their people and natural resources to extend their personal wealth and political power." That definition does not establish that the Kurdistan Regional Government, Masrour Barzani, or any person identified in this Petition satisfies it. It does, however, provide an unusually precise congressional framework for the question the evidence requires Congress to answer. See H.R. Rep. No. 116-60, at 2 (2019).

Is the record presented here evidence merely of corruption occurring within a government – or evidence of an alleged kleptocratic enterprise in which governmental authority, natural resources, public revenues, security institutions, federal contracts, foreign assistance, offshore companies, professional intermediaries, and access to the United States were used to enlarge and protect private family wealth and political power?

That question should be answered from the money trail. Congress should determine who controlled the public resources; who controlled the companies, trusts, bank accounts, and properties into which value moved; what lawful income explains the resulting wealth; which public powers were exercised to generate, protect, or conceal that wealth; and who ultimately benefited.

That is the overarching question to which the individual case studies in this *Petition* are directed. The ultimate institutional consequences are addressed again near the conclusion under THE

[4] Congress defines kleptocracy as "a government with corrupt leaders that use their power to exploit their people and natural resources to extend their personal wealth and political power." *See* H.R. Rep. No. 116-60, at 8 (2019) (accompanying the Kleptocracy Asset Recovery Rewards Act, H.R. 389, later codified as part of the National Defense Authorization Act for Fiscal Year 2021, Pub. L. No. 116-283, § 9703, 31 U.S.C. § 9706).

ULTIMATE OVERSIGHT QUESTIONS FOR CONGRESS: the future terms of United States support; the legal and institutional treatment of the KRG Washington operation; the evidentiary weight and verification standards applied to representations by KRG officials and FARA-registered representatives; and referral of substantiated evidence of possible federal criminal conduct to the Department of Justice and other appropriate authorities.

At bottom, Congress must determine whether American institutions were merely touched by this alleged network, or were made instrumental to it. More specifically, the central oversight question is whether foreign officials and private interests unlawfully or improperly exploited U.S. taxpayer funds, financial institutions, corporate structures, governmental access, professional credibility, and legal protections to obtain, move, conceal, legitimize, or protect private wealth and influence.

The evidence and public record assembled here raise a substantial question whether Barzani-linked officials and private interests associated with Iraq's subnational Kurdistan Regional Government repeatedly used the institutions, resources, credibility, and protections of the United States to advance and protect substantial private financial interests. The matters described in this *Petition* span American taxpayer funds and federal contracts; banks and financial institutions; corporations, trusts, and real estate; immigration benefits; political and governmental access; foreign-agent activity; legal representation; public communications; and the federal courts. Considered together, they warrant investigation of whether these were isolated transactions or components of a broader pattern in which American systems were used to obtain, move, conceal, protect, legitimize, or preserve Barzani-linked wealth and influence.

Any such pattern, if established, would necessarily have depended upon points of access within the United States. Congress should determine whether U.S.-based attorneys, registered foreign agents, governmental representatives, consultants, corporate agents, financial intermediaries, media operations, and other professionals knowingly or unknowingly facilitated access to federal decisionmakers, the movement or protection of funds, concealment of beneficial ownership, representations concerning foreign interests or governmental status, or other conduct that materially benefited Barzani-linked persons or entities. The inquiry necessarily includes what those representatives knew, when they knew it, who directed and paid them, what they represented to the United States Government, what material information was disclosed or omitted, and whose interests their activities ultimately served.

The concern is no longer based solely upon citizen allegations. In April 2026, the United States itself filed a federal forfeiture action alleging an **"international conspiracy to launder the proceeds of a scheme to defraud the United States"** involving Defense Logistics Agency funds, foreign-official bribery, money laundering, and a Barzani-linked private benefit. Congress should determine whether that federally alleged scheme was an isolated episode or one manifestation of a broader financial and institutional pattern involving additional persons, entities, transactions, intermediaries, and American facilitators.

THE FEDERAL RECORD NOW PRESENTS AN INTERNATIONAL-CONSPIRACY QUESTION, NOT MERELY ISOLATED MISCONDUCT

The congressional inquiry should not begin from the assumption that the matters described in this *Petition* are a collection of unrelated transactions. The United States Department of Justice has already placed the language of international conspiracy into the federal record. Its April 22, 2026 forfeiture complaint alleges an "international conspiracy to launder the proceeds of a scheme to defraud the United States." That allegation remains to be proved. But it changes the appropriate investigative frame. Congress should determine whether the persons, companies, accounts, trusts, contractors, governmental actors, professional intermediaries, properties, and transactions identified throughout this *Petition* were independent of that alleged conspiracy, participants in it, facilitators of particular objectives, or components of separate but related conspiracies.

Conspiracy is fundamentally an agreement offense. The Supreme Court has described the essence of conspiracy as an agreement to commit an unlawful act. See *Iannelli v. United States*, 420 U.S. 770, 777 (1975). Federal conspiracy doctrine does not require a formal organizational chart or written compact, and participants in a single unlawful venture need not perform the same acts or know every operational detail. See *Blumenthal v. United States*, 332 U.S. 539, 556-57 (1947). At the same time, the law does not permit a single conspiracy to be inferred merely from common association, parallel conduct, a common client, family relationship, professional representation, or dealings with a common intermediary. See *Kotteakos v. United States*, 328 U.S. 750, 755 (1946). Congress should therefore reconstruct agreement, knowledge, direction, funding, acts in furtherance where required, and benefit person by person rather than infer culpability from association.

That inquiry is particularly significant where an object under examination may have been to defraud the United States or one of its agencies. Section 371 of Title 18 expressly reaches agreements "to defraud the United States, or any agency thereof in any manner or for any purpose," where one or more conspirators commit an act to effect the object of the conspiracy. Congress should determine whether any agreement involving federal contracting, United States funds, governmental representations, financial concealment, sanctions-sensitive transactions, or other conduct described in this *Petition* satisfies Section 371 or a more specifically applicable federal conspiracy statute. The elements must be tested statute by statute; for example, unlike Section 371, a money-laundering conspiracy under 18 U.S.C. § 1956(h) does not itself require proof of an overt act. See *Whitfield v. United States*, 543 U.S. 209, 219 (2005).

The international character of a potential conspiracy likewise should be reconstructed functionally, not merely geographically. Money may originate in one jurisdiction, instructions in another, entities and trusts in a third, banking or property transactions in the United States, governmental representations in Washington, and ultimate benefits elsewhere. Geographic dispersion and division of labor do not establish coordination – but neither do they establish independence. The records must answer that question.

Current Justice Department practice supplies a further, limited methodological analogue. In the October 2, 2026 *Alzaq* matter, DOJ alleged a financing conspiracy that "extended beyond national borders," described an international network operating "since at least about January 2020," and emphasized accountability for both perpetrators and "those who enabled them." The terrorism allegations in that case are wholly different and establish no fact concerning any person identified

here. The relevance is investigative: a transnational network should not be fragmented merely because activity, actors, accounts, or intermediaries appear in different countries, or because different participants entered at different times. See U.S. Department of Justice, *Coordinated Arrests and Charges Dismantle Hamas Terror Finance Network Raising Funds from the United States* (Oct. 2, 2026).

Congress should therefore identify the earliest provable operation of any alleged network and trace continuity forward across changes in personnel, entity names, jurisdictions, payment methods, and ostensible purpose. It should identify every person or entity whose financing, professional services, access, communications, corporate administration, banking, logistics, technology, or other assistance materially advanced conduct under investigation, while separately establishing knowledge, intent, and legal responsibility person by person. Cross-border dispersion and changing participants may reflect independence; they may also reflect division of labor. The primary records must decide which.

A conspiracy also need not consist of participants performing the same acts. The investigative question is whether seemingly distinct functions – funding, contracting, banking, entity formation, property acquisition, governmental representation, lobbying, professional services, concealment, surveillance, or retaliation – were undertaken pursuant to a shared unlawful objective or materially advanced one with the knowledge and intent required by the statute under examination. The existence of different professional titles, entities, jurisdictions, accounts, or transactional roles should therefore be tested against communications, instructions, funding, chronology, common beneficiaries, and actual function.

The existence of a network is not itself proof of a conspiracy. Common clients, common interests, parallel conduct, family relationships, professional representation, knowledge of another person's conduct, or lawful assistance do not substitute for proof of agreement and knowing participation. This distinction is essential both to protect innocent persons from guilt by association and to prevent a sophisticated division of labor from being mistaken for operational independence when the records show common direction or purpose.

The federal prosecution of Dairo Antonio Usuga David provides a methodological illustration only. In *United States v. Usuga David*, No. 14-CR-625 (E.D.N.Y.), the Government described a transnational organization in which leadership, financing, enforcement, communications, territorial control, and trafficking functions were divided among different participants, while separately charging an international conspiracy. See *Government's Detention Memorandum*, ECF No. 148, at 2-8 (May 5, 2022). The narcotics and violence alleged there are materially different from the conduct examined in this *Petition*, and that case establishes no fact concerning any person identified here. Its relevance is limited to investigative method: federal authorities reconstruct the structure through leadership, instructions, roles, funding, communications, acts, and common objectives rather than requiring every participant to perform every function.

The central congressional question is therefore not merely what foreign actors may have done, but how they were able to do it through the United States. Congress should determine whether

Barzani-linked officials and private interests converted privileged access to American institutions into a mechanism for private enrichment, concealment, and influence, and whether American representatives or professionals facilitated any such conduct. Lawful representation, advocacy, journalism, banking, and professional services should be distinguished carefully from knowing facilitation of unlawful conduct; but professional title, FARA registration, governmental access, or attorney status should not itself end the inquiry.

The role of American professionals is especially significant where professional credibility, attorney-controlled accounts, entity formation, trust administration, or transactional authority becomes part of the mechanism by which foreign wealth enters and functions inside the United States. A lawyer may lawfully defend a client, preserve legitimate privacy, form entities, and administer client funds. Congress should nevertheless determine whether identified United States counsel, registered agents, fiduciaries, or other professionals merely provided lawful services at the margins of these transactions or instead provided accounts, entities, signatures, assurances, fiduciary structures, or governmental or banking access that materially enabled any transaction or structure under investigation. Naming a professional in later investigative sections is a records lead, not an accusation of knowing unlawful participation.

Strategic partnership does not confer immunity. Access to American institutions should not become a means of exploiting the United States.

Strategic relationship, governmental title, professional status, immigration status, or institutional access should not be converted into an implied immunity that Congress did not create. Where federal law supplies an immunity, exemption, privilege, safe harbor, or jurisdictional limitation, that protection should be applied according to its terms. Where it does not, relationship or status alone should not substitute for one.

Strategic partnership does not confer immunity. A dismissed or narrowed private case is not a congressional discharge. KVF tried the civil route available to it. The courts applied the statutes as written. The remaining work – the money, the representations, the Iran-facing exposure, the U.S. assets, the witness risk, and the question of which existing federal authorities reach the conduct – belongs to Congress.

Bottom line

This summary does not name individual American lawyers or lobbyists. Later sections identify persons, firms, and entities only as documentary leads: who was paid, who filed, who held title, who spoke to the government. Inclusion is not a finding of knowing unlawful participation. Knowledge, intent, and role must be built person by person from records and testimony. Lawful representation, journalism, banking, and advocacy remain lawful until evidence shows otherwise.

Professionals and named private persons

• Determine which existing federal criminal, civil-enforcement, sanctions, forfeiture, tax, immigration, FARA, procurement, assistance-fraud, and other authorities may apply to substantiated

conduct, and refer developed evidentiary packages to the responsible agencies for appropriate action.

• Reconstruct whether U.S.- and partner-funded units or U.S.-origin defense articles were used against civilian protesters or appeared in unauthorized markets; obtain Leahy files, Golden Sentry inventories, and serial-number traces.

• Consider Global Magnitsky, visa, Leahy, end-use-monitoring, and wrongful-detention tools already on the books.

• Protect witnesses and sources; preserve records now being litigated in overlapping proceedings.

• Trace oil, correspondent-bank, trust, and U.S. property chains that may carry sanctions, forfeiture, or tax consequences.

• Compare FARA, diplomatic-status, tax, immigration, beneficial-ownership, and source-of-funds representations with the underlying record.

• Audit U.S. funds, stipends, equipment, and contracts that reached KRG or related recipients; reconcile obligation, receipt, and end use.

What Congress Can Do Without Re-Litigating the Private Case

That is the compelling oversight point. The limits of private civil litigation do not answer whether the alleged conduct occurred, whether United States funds or institutions were misused, or whether existing criminal, civil-enforcement, sanctions, forfeiture, tax, immigration, FARA, procurement, or other authorities are implicated. Members should not be asked to "pick a side in a lawsuit." They should be asked to investigate the underlying facts, compel the records and testimony, and determine what existing law and enforcement mechanisms apply.

KVF and individual plaintiffs filed in the District of Columbia to obtain civil relief. The court required shorter, more conventional pleadings, dismissed claims against a litigation-privilege defendant, and would not allow the action to proceed as pleaded through thousands of unidentified John Does. The Supreme Court's 2026 decision in *Cisco Systems v. Doe* separately confirmed that federal courts may not invent new Alien Tort Statute causes of action and that the Torture Victim Protection Act does not supply aiding-and-abetting liability. The district court in the KVF matter likewise treated criminal statutes as criminal statutes – not as private civil codes.

A procedural disposition does not necessarily answer the underlying governmental question. The Supreme Court has recognized, in the qualified-immunity context, that when courts resolve cases without reaching an underlying constitutional issue, standards governing official conduct may remain unsettled. See *Camreta v. Greene*, 563 U.S. 692, 706 (2011). The analogy here is limited but important: dismissal, immunity, jurisdictional limitation, absence of a private cause of action, or another procedural barrier may determine whether a particular plaintiff obtains a civil remedy without determining whether the underlying conduct occurred, whether governmental safeguards failed, or whether Congress should investigate, conduct oversight, or refer the matter.

Why the private case does not close the congressional file

1. The U.S. nexus may be personal as well as institutional. KVF identifies Masrour Barzani as a United States lawful permanent resident, subject to verification of authenticity and relevant periods. Areen Masrour Barzani is believed also to hold lawful-permanent-resident status. Congress should authenticate that record and establish the precise chronology and legal basis from authoritative DHS and USCIS files. High-value U.S. real estate, trusts, professional accounts, FARA-registered advocacy, counterfeiting, and federal contracting sit inside the American system. Congress should determine who owned, funded, directed, and benefited – without treating title, registration, or a law-firm letterhead as the end of the inquiry.

2. Publicly circulated video and contemporaneous reporting document security forces in the Kurdistan Region using lethal force against civilian protesters, including in the December 2020 Sulaymaniyah-governorate demonstrations in which multiple protesters were killed. Separate German public-broadcaster reporting (NDR/WDR) documented U.S.-partner and German-origin small arms appearing for sale in Erbil and Sulaymaniyah markets – weapons transferred for the ISIS fight. Congress should determine whether U.S.- and partner-funded units, U.S.-origin defense articles, or U.S. training were used for internal political control or diverted from authorized end users. That is a Leahy, Arms Export Control Act, and Golden Sentry question, not a request that Congress retry a private lawsuit. A 2021 Southern District of Florida indictment separately describes an Erbil broker that pitched U.S. munitions-list firearms for a purported Kurdistan interior-ministry end user and, after a licensing refusal for Iraq, allegedly rerouted the transaction through a third country. That case is an export-control lead, not proof of protester casualties.

3. Allegations of transnational repression reach U.S. soil and U.S. persons: the alleged assault of a protester in Washington; alleged targeting of journalist Maki Revend, including foreign litigation pressure; alleged killing, torture, and detention of critics; and alleged surveillance architecture with a U.S. corporate footprint. Human-rights reports by State, OHCHR, HRW, and others supply a documented backdrop. Each incident remains to be proved as to each actor.

4. The United States is engaged in hostilities with Iran while unofficial Kurdish crude movements toward Iran, IRGC-facing accommodation, and sanctions-sensitive routing are in the public and pleading record. Treasury is running a major economic campaign against Iranian petroleum and shadow-banking networks. A partner that will not join that conflict, and that faces unanswered questions about Iran-facing oil and financial channels, is a national-security subject, not a courtesy call. Days before this submission, Pub. L. No. 119-111 extended the Iran Sanctions Act of 1996 through 2031, preserving secondary pressure on energy-sector counterparties. That extension is cited as current congressional policy, not as a designation of any person named here.

5. American lives and appropriations built the security from which the subnational Kurdistan Region benefited. Thousands of U.S. service members died or were wounded in the Iraq wars. Congress appropriated on the order of $815 billion for those wars and their sequel, and more than $8 billion since 2014 for counter-ISIS train-and-equip programs that include assistance touching KRG institutions. The stewardship question is therefore an appropriations question.

6. The Department of Justice has already taken alleged Barzani-linked fraud into federal court. In April 2026, DOJ filed a civil forfeiture action alleging that proceeds of a scheme to defraud Defense Logistics Agency fuel contracting – including an alleged per-liter bribe to a senior KRG Peshmerga official – were used to buy and renovate a Beverly Hills mansion. Those allegations remain to be proved. They are not KVF's invention. They are the United States' own pleading.

Threshold Facts Congress Should Confront First

Representatives for Barzani's will say, if permitted the narrative, that private plaintiffs "lost in court and came to Congress." That is not the record this *Petition* asks the Committee to accept. KVF invoked the only civil tools then available. The court applied existing limits on pleading, party structure, and implied private rights. The oversight question that remains is whether those judicial limits leave serious allegations about fraud on the United States, transnational repression, sanctions evasion, and misuse of American institutions unresolved as matters of public accountability. Congress can answer that question through investigation, hearings, subpoenas, audits, and reports under existing law; it need not retry the private case or create a new cause of action to do so.

This is a petition for congressional oversight, investigation, fact-finding, hearings, and appropriate enforcement referral. It is not a *Petition* that Congress decide the pending civil case, retry dismissed claims, or sit as a court of appeals. The Kurdistan Victims Fund sought civil relief in federal court. The court limited and then dismissed substantial portions of that action, including claims pleaded through mass "John Doe" parties, and held that certain criminal statutes do not themselves supply private civil causes of action. Those judicial rulings are a reason for Congress to investigate the underlying conduct and determine what existing authorities apply. They are not a reason to treat this filing as a substitute lawsuit.

What this submission is – and is not

Read this section first. The remainder of the Petition preserves the full investigative record. Nothing in this summary withdraws or narrows a substantive issue.

I. EXECUTIVE SUMMARY FOR MEMBERS AND STAFF

Congress should determine whether the alleged Barzani enterprise fits Congress's own definition of kleptocracy[5]: governmental power used by corrupt leaders to exploit people and natural resources in order to enlarge personal wealth and political power. That is an investigative question, not a predetermined finding.

[5] *See* H.R. Rep. No. 116-60, at 8 (2019) (accompanying the Kleptocracy Asset Recovery Rewards Act, H.R. 389, later codified as part of the National Defense Authorization Act for Fiscal Year 2021, Pub. L. No. 116-283, § 9703, 31 U.S.C. § 9706)

Four thousand four hundred eighteen American service members died in Operation Iraqi Freedom. **Nearly thirty-two thousand were wounded**. Congress approved on the order of **$815 billion for that war and its sequel**. Iraq's subnational **Kurdistan Region was a primary beneficiary**. Those figures are not abstractions in an appropriations ledger; they measure the human and national investment against which the stewardship of American assistance must now be judged. If substantiated, the allegations would mean that officials who benefited substantially from United States protection and support simultaneously participated in conduct that defrauded or improperly exploited United States programs and resources. That presents a direct American oversight interest.

The American Investment: Decades of Treasure, Security, and Sacrifice

Congress should judge the alleged misconduct against the scale of what the United States committed to Iraq and the Kurdistan Region. The Special Inspector General for Iraq Reconstruction's final accounting recorded $60.64 billion in U.S. funding for Iraq relief and reconstruction through September 2012. The Congressional Research Service reported in August 2025 that, since 2014, Congress had appropriated more than $8.2 billion for counter-ISIS train-and-equip programs for Iraqis, including assistance to the KRG Ministry of Peshmerga Affairs. Those amounts are separate from the roughly $815 billion Congress approved for the Iraq war and its sequel, already summarized above. These figures are Iraq-wide, not KRG-only totals; a central purpose of the requested forensic audit should be to determine the Kurdistan-specific share, the recipients, the end use, and the ultimate disposition. See Special Inspector General for Iraq Reconstruction, *Learning from Iraq: A Final Report (Mar. 2013); Congressional Research Service, Iraq*, IF10404 (Aug. 21,2025).

If substantiated, the contrast is stark: after American lives, treasure, weapons, training, stipends, logistics, reconstruction assistance, and diplomatic support helped secure the Kurdistan Region, officials or private actors who benefited from that relationship may also have exploited United States programs, public resources, contracts, or financial institutions for private enrichment. Congress should determine, dollar for dollar, what the United States provided; what reached KRG or Barzani-linked institutions; what was delivered as represented; what, if anything, was obtained by misrepresentation, diverted, commingled, or converted to private benefit; who ultimately benefited; and what can lawfully be recovered for the American people. The issue is not whether a partner owed political loyalty in return for assistance; it is whether American money entrusted for public and security purposes was honestly obtained, accurately accounted for, and used for the purposes Congress funded.

The United States has engaged in direct armed hostilities with Iran, and Treasury is simultaneously conducting an unprecedented economic campaign against the Iranian regime and its enablers. In that same period, reporting and court filings describe unofficial Kurdish crude moving to Iran by the hundreds of thousands of barrels a day, and a Justice Department complaint describes an alleged scheme to defraud the Defense Logistics Agency for hundreds of millions of dollars for the private benefit of a Barzani official. Congress should not permit agency labels, jurisdictional boundaries, or separate case files to obscure a factual pattern that may only become visible when the records are examined together.

DOJ's Own Words: "Corrupt Scheme" and "Scheme to Defraud"

The Department of Justice itself describes the conduct alleged in its April 22, 2026 initial civil-forfeiture action as a "corrupt scheme to obtain more than $700 million from DLA" and as a "scheme to defraud" the Defense Logistics Agency. Those are DOJ's words, not KVF's. They do not establish that every allegation in this Petition forms part of the same scheme, and the civil forfeiture allegations remain unproved. They do, however, provide a federal anchor for the broader oversight question: whether the conduct DOJ has already alleged was an isolated procurement episode or one component of a wider pattern involving recurring officials, family interests, intermediaries, companies, trusts, contracting relationships, financial channels, and ultimate beneficiaries.

Separate from the pending Beverly Hills forfeiture action, Plaintiffs' federal pleadings present a second, independently testable procurement-fraud allegation involving the Small Business Administration and the Department of Defense: that American facilitators Jonathon R. Moore and Valerie Cupp helped conceal Barzani beneficial ownership or control behind a purported woman-owned Golden Eagle entity in order to obtain preferential federal contracting treatment and DLA/DoD work. KVF states that it possesses Moore/Cupp documents that it contends corroborate the ownership-and-control allegation. Congress should obtain and authenticate those documents and determine whether any unsupported eligibility representation caused SBA certification or reliance, preferential access to federal procurement, contract award, payment, or displacement of legitimately eligible competitors.

Taken together, these allegations describe more than isolated frauds, sanctions questions, or episodes of misconduct. They describe an alleged yearslong pattern of conduct that, if substantiated, systematically undermined United States national security, frustrated American foreign-policy objectives, diverted or exploited American taxpayer resources, compromised the integrity of United States procurement and financial systems, and permitted persons benefiting from American protection and access to advance interests adverse to those of the United States. The record therefore warrants examination as a whole, rather than as a collection of disconnected incidents.

If substantiated, that juxtaposition would present a serious oversight concern: senior officials of a foreign partner benefiting for decades from American military protection, taxpayer support, governmental access, and strategic cooperation, while allegedly diverting American resources, facilitating activity benefiting Iran, concealing financial interests in the United States, and engaging in conduct contrary to the national-security and foreign-policy interests that American support was intended to advance.

This *Petition* requests immediate congressional oversight of alleged misuse of United States funds, evasion of Iran sanctions, opaque U.S. corporate and real-estate structures, Foreign Agents Registration Act (FARA) representations, and related national-security, foreign-influence, and human- and civil-rights concerns involving senior officials, Barzani family members, representatives,

and associates of the Barzani leadership of the subnational Kurdistan Regional Government (KRG) of Iraq.

For clarity at the outset: the Kurdistan Regional Government is a subnational regional government of the Republic of Iraq, not a sovereign nation. Its Washington office is not the embassy of a sovereign Kurdistan, and governmental titles, external-relations functions, or use of diplomatic terminology do not themselves confer diplomatic accreditation, diplomatic privileges, or personal diplomatic immunity under United States law. The office operates in the District of Columbia through a District-registered corporate entity and under the federal FARA regime; domestic corporate registration is legal recognition for ordinary District-law purposes, not diplomatic recognition by the United States.

It is submitted solely to inform the Legislative Branch on matters within its oversight and investigative jurisdiction. The Kurdistan Victims Fund has no political, partisan, electoral, retaliatory, or ideological purpose in making this *Petition*. The purpose is accountability under law: to inform Congress of alleged fraud on the United States, sanctions evasion, concealment of beneficial ownership, FARA representations, and the national-security and human-rights conduct detailed herein, so that the committees of jurisdiction may investigate and determine whether remedial action is warranted.

The matters described here appear across multiple public and official records and are no longer confined to private accusation. They appear in a Justice Department civil forfeiture complaint concerning an alleged scheme to defraud the Defense Logistics Agency; in FARA filings for the KRG's Washington office; in public U.S. property and corporate records; in State Department and United Nations Reporting on repression of journalists in the Kurdistan Region; in contemporaneous reporting on unofficial Kurdish oil movements to Iran; and in unadjudicated allegations now pending in federal court in Washington.

This *Petition* has no political or partisan purpose.

The Alleged Integrated Structure: How Enrichment, Concealment, Influence, and Retaliation May Intersect

The allegations should be tested as a potentially integrated structure rather than as isolated categories. The central question is whether apparently different pathways repeatedly converge on the same leadership and family network - particularly Masrour Barzani, other Barzani family members, and Barzani-linked operatives, agents, intermediaries, or beneficiaries. Congress should determine whether four recurring functions were operationally connected: (1) enrichment through United States contracts, defense and security assistance, oil and other commercial activity, and other revenue streams; (2) concealment through shell companies, trusts, nominees, professional accounts, offshore structures, altered or incomplete beneficial-ownership information, and layered property title; (3) influence and protection through governmental access, FARA-registered or potentially registrable advocacy, professional representation, media or public-relations activity, and representations to Congress and Executive Branch agencies; and (4) retaliation and suppression

through alleged surveillance, cyber activity, physical violence, detention, threats, retaliatory litigation, and pressure on journalists, witnesses, critics, or sources.

The hypothesis to be tested is not that every person knew of or participated in every function. Complex networks may divide labor among decisionmakers, financial facilitators, attorneys, fiduciaries, corporate administrators, governmental representatives, security personnel, media or advocacy actors, and other intermediaries. Congress should determine whether recurring persons, entities, accounts, addresses, communications, funding sources, beneficial owners, and ultimate beneficiaries connect those functions to Masrour Barzani, other Barzani family members, or Barzani-linked operatives and intermediaries. The point is not guilt by association. It is whether the same directing persons, family interests, funding streams, infrastructure, and ultimate beneficiaries recur across events that appear separate when examined one transaction or incident at a time. Congress should ask not only what happened, but what connects it.

The Alleged Conduct Spans Years and Jurisdictions: Congress Should Test for a Potentially Continuing Enterprise, Not Isolated Events

If the allegations and documentary leads assembled in this *Petition* are substantiated, their sheer scale, apparent sophistication, geographic reach, and use of multiple financial, corporate, legal, governmental, professional, media, and security channels would be inconsistent with viewing the matters as a collection of isolated incidents. The issue is not merely the number of allegations, but the alleged integration of functions: money, oil, property, corporate structures, governmental authority, professional intermediaries, lobbying, media, litigation, and access to United States institutions. Congress should determine whether the verified evidence reveals an integrated enterprise or coordinated network rather than disconnected transactions orepisodes.

WHEN FRAUD BECOMES "INDUSTRIALIZED": A CURRENT DOJ FRAMEWORK FOR FRAUD OPERATING AT SCALE

The Department of Justice has recently used an unusually apt formulation for fraud that ceases to resemble a series of isolated transactions and instead operates through repeatable infrastructure. In June 2026, DOJ's National Fraud Enforcement Division described a prosecuted digital-health platform as one that "industrialized fraud," emphasizing a scheme operating at national scale through recurring processes, multiple participants, data and communications infrastructure, false documentation, and concealment. See U.S. Department of Justice, National Fraud Enforcement Division, *National Fraud Enforcement Division's Healthcare Fraud Unit Secures Six Trial Convictions Involving over $1.1 Billion in Fraud in Under Three Weeks* (June 4, 2026).

That prosecution involved entirely different conduct and establishes no fact concerning Masrour Barzani, any member of the Barzani family, or any person identified in this Petition. Its terminology nevertheless supplies a useful investigative concept. Congress should determine whether the record presented here, if substantiated, reflects not merely repeated instances of fraud or abuse, but the possible industrialization of fraud: recurring use of governmental authority, contractors, companies, accounts, trusts, nominees, professional intermediaries, registered agents, media channels, security

personnel, and United States institutions to perform repeatable functions of obtaining money or governmental support, moving value, concealing ownership or source, maintaining access and influence, and suppressing exposure.

The critical question is whether those mechanisms operated independently or whether apparently separate episodes repeatedly converge on Masrour Barzani, other Barzani family members, and Barzani-linked officials, operatives, agents, intermediaries, or ultimate beneficiaries. If the same directing persons, beneficiaries, infrastructure, money flows, professional networks, governmental access, and methods recur across contracts, assistance programs, oil, property, lobbying, FARA activity, financial structures, and retaliation, Congress should determine whether it is looking at isolated misconduct or an integrated system capable of reproducing the same result across different institutions and jurisdictions.

If fraud is established, Congress should determine whether it consisted of isolated acts or recurring coordinated mechanisms involving institutions or intermediaries.

An Unrelated California Prosecution: Family Control, Nominee Ownership, and Proceeds

An unrelated California state prosecution supplies a further methodological illustration of how investigators reconstruct a family-centered enterprise without assuming that every participant performs every function. In September 2026, the Ventura County District Attorney announced jury convictions arising from what prosecutors described as a "family-run criminal enterprise." The official account described one family member as the head of the organization; other relatives continuing operations during her incarceration; her subsequent resumption of direction while avoiding formal designation as owner or manager; use of nominal or "straw" owners; facially legitimate businesses functioning as fronts; and movement and concealment of proceeds through financial institutions, life-insurance policies, casinos, and real estate. The defendants admitted, or the jury found, planning, sophistication, or professionalism, and findings concerning a pattern of related criminal-profiteering acts committed for financial gain as part of organized criminal activity. See Ventura County District Attorney, *Ma Family Criminal Enterprise Convicted in Prostitution & Money Laundering Case*, Release No. 26-135 (Sept. 30, 2026).

That California prosecution involved wholly different conduct and establishes no fact concerning Masrour Barzani, any other Barzani family member, or any person identified in this *Petition*. Its investigative lesson is narrower and directly relevant: family members and operatives may perform different roles; leadership may persist despite changes in formal title or physical presence; nominal ownership may conceal actual control; ostensibly legitimate entities may perform operational functions; and proceeds may be distributed across multiple financial and property channels. Congress should therefore test actual direction, control, continuity, funding, function, and benefit rather than assume that different names, entities, titles, jurisdictions, or asset classes establish independence.

The question is whether the recurring Barzani-family members, officials, operatives, intermediaries, entities, assets, and financial channels identified throughout this Petition are independent occurrences - or different functional components of the same underlying structure.

A useful current investigative analogue comes from the Hungarian Prosecution Service's September 30 and October 1, 2026 statements in an unrelated public-funds case. Prosecutors described the suspected conduct as organized and hierarchical over an extended period, and the court cited the suspects' extensive network of relationships in assessing the risk of interference with the proceedings. That foreign matter establishes nothing concerning any person identified in this *Petition*. Its relevance is methodological: where alleged misconduct recurs over time through overlapping officials, intermediaries, entities, and beneficiaries, investigators should test whether the structure functioned as a continuing system rather than treat each episode as self-contained. Congress should reconstruct the full chronology, identify recurring actors and infrastructure, and determine whether later transactions continued, replaced, or adapted structures established earlier. See Hungarian Prosecution Service, "*The Prosecution Proposes the Arrest of Dr. Balazs Hanko*" (Sept. 30, 2026); "*The Court Orders the Arrest of Dr. Balazs Hanko and an Associate*" (Oct. 1, 2026).

The Web of Intermediaries: Who Connected the Money, Access, Representations, and Benefits?

A central question for Congress is whether the conduct described in this *Petition* relied upon a web of intermediaries whose separate legal, professional, governmental, financial, corporate, or commercial roles obscured common direction, funding, control, or ultimate benefit.

Complex arrangements rarely operate through a single actor performing every function. The record assembled here instead raises questions concerning decisionmakers, governmental representatives, registered foreign agents, attorneys, consultants, fiduciaries, corporate administrators, contractors, financial intermediaries, nominees, media or public-relations actors, and other persons or entities who may have performed different functions within the same transaction chain or broader course of conduct. The fact that each participant occupied a facially lawful role does not establish coordination or wrongdoing. Nor, however, should separate titles, companies, accounts, jurisdictions, or professional capacities be treated as proof that the underlying activities were genuinely independent.

Congress should therefore reconstruct the chain function by function. Investigators should determine who originated the objective; who supplied the money; who selected or formed the entities used; who controlled accounts and property; who prepared or transmitted governmental, banking, corporate, tax, or regulatory documents; who supplied talking points or factual representations; who obtained access to federal officials or institutions; who administered trusts, escrow, or professional accounts; who moved funds across jurisdictions; who received reports or instructions; and who ultimately received the economic, political, governmental, or personal benefit.

The inquiry should focus particularly on points where one intermediary connected otherwise separate systems. A corporate agent may link an offshore entity to a United States LLC. A fiduciary

or attorney-administered account may connect foreign funds to American property. A consultant or contractor may connect federal procurement to private commercial interests. A registered representative may connect foreign-government objectives to Congress or the Executive Branch. A media, lobbying, or public-relations intermediary may influence the information environment surrounding the relationship. None of those roles is inherently improper. Their significance depends upon what each person actually did, whose instructions were followed, what information was known, what funds or benefits moved through the relationship, and whether the same principals or beneficiaries recur across multiple transactions or institutions.

Congress should also determine whether compartmentalization itself obscured accountability. Where different intermediaries possessed only part of the relevant information, the structure may have prevented any single institution, bank, lawyer, contractor, registered agent, or government office from seeing the complete picture. Investigators should therefore compare records across entities and professional roles rather than evaluate each participant solely within the boundaries of a single engagement, account, company, filing, or transaction.

The governing principle should be straightforward: follow the money, follow the instructions, follow the access, and follow the benefit. If recurring intermediaries, accounts, addresses, entities, communications, funding sources, or beneficiaries connect conduct that appears unrelated when viewed separately, Congress should determine whether those links reflect coincidence, ordinary professional activity, common commercial relationships, or a coordinated structure.

Repetition is itself an investigative fact, not proof of liability. When the same decision-making method, intermediary structure, beneficiary pattern, approval channel, concealment technique, or professional infrastructure recurs across years or transactions, Congress should identify the first known instance, the last known instance, each recurrence, and the persons common to multiple events. A continuing network need not involve every participant in every act or during every year. Investigators should determine when each participant entered or left the activity, what function each performed, whom each understood to be the principal or beneficiary, and whether later actors continued accounts, entities, methods, relationships, or objectives established earlier.

Congress should also determine whether the conduct described here depended upon a U.S.-based support network of financiers, professional intermediaries, governmental representatives, corporate entities, media channels, facilitators, or other persons who supplied the logistical assistance necessary for foreign-directed activity to operate through United States institutions. The inquiry should examine not only who supplied money, but who supplied travel, banking, communications, entity formation, property holding, document preparation, media placement, governmental access, and other operational support.

Separate entities may perform complementary functions while obscuring the complete transaction - one facing the United States, another facing the ultimate counterparty or beneficiary. Congress should examine whether changes in names, entities, addresses, domains, officers, nominees, accounts, ownership records, or jurisdictions had the practical effect of making it more difficult for a bank, regulator, contracting officer, court, or investigator to trace the connection among related

persons and entities. A reduction in public or formal association should not be mistaken for the disappearance of operational ties; investigators should test whether relationships continued through shared personnel, common funding, successor entities, intermediaries, parallel structures, or informal coordination.

The relevant unit of analysis may therefore be the broader ecosystem rather than only the formally affiliated entity. The full extent of affiliations, control relationships, financial ties, and intermediary networks may remain poorly understood if investigators rely only on public organizational charts or formal registrations. Congress should reconstruct those relationships from communications, financial records, beneficial-ownership data, contracts, travel, payments, instructions, shared personnel, and ultimate benefit.

This *Petition* does not presume the answer. It asks Congress to determine whether a web of intermediaries functioned merely as a collection of independent lawful actors or instead served, knowingly or unknowingly, as the connective infrastructure through which money, influence, concealment, representations, and benefits moved across the United States and foreign jurisdictions.

Concealment should not be siloed from the conduct it may concern. *Elshinaw*'s joinder analysis, drawing on Fourth Circuit precedent, treated allegedly false statements about underlying conduct as logically related to the substantive charges and explained that separate treatment can produce an incomplete picture where later conduct is connected to concealment of the earlier acts. That criminal-procedure ruling establishes no fact here and is not a charging analogy. Its methodological relevance is narrower: if later statements, document changes, financial restructuring, lobbying representations, asset movements, or other acts appear to obscure, defend, or conceal earlier activity, Congress should determine whether examining them in isolation would produce an incomplete account of the course of conduct. *See Elshinawy*, ECF No. 83, at 29-31.

Communications May Be Operational Infrastructure, Not Merely Messaging

A current CTED[6] analytical formulation is useful here by analogy only. In its September 2026 Trends Report, CTED explains in the terrorism context that communications can become integrated with financing, governance, recruitment, and operations rather than serving merely as after-the-fact messaging. No comparison is drawn between lawful KRG advocacy and terrorist propaganda. The narrower investigative principle is that Congress should test what a communications channel actually did, not merely what it was called.

Accordingly, Congress should determine whether particular media operations, lobbying efforts, governmental representations, public-relations initiatives, official visits, development announcements, or institutional partnerships merely communicated information or also performed operational functions – securing governmental access, reinforcing perceived legitimacy, preserving banking or commercial relationships, attracting professional intermediaries, shaping the information available to federal officials, or protecting other parts of the structure from scrutiny.

[6] United Nations Security Council' Counterterrorism Committee Executive Committee (International Policy & Security)

Congress should investigate the architecture, not merely the visible output: who generated the message; who financed it; who distributed it; what audience or institution it was intended to reach; what operational purpose it served; what conduct accompanied it; and whether the same function persisted through successor entities, affiliated media, replacement representatives, or other intermediaries after scrutiny increased. Communications may also supply chronology and evidence of institutional priorities, but they should not be treated as proof of unlawful intent standing alone.

CTED also warns, in its own counterterrorism setting, that interconnected harms can fall into separate legal, policy, and institutional frameworks and create gaps in detection, attribution, and response. The analogy here is methodological only. Institutional separation should not become evidentiary blindness. The conduct described in this *Petition* crosses contracting, sanctions, tax, immigration, FARA, banking, beneficial ownership, asset forfeiture, human rights, security assistance, media, and foreign-policy functions. Congress should require an integrated record rather than permit each agency or professional silo to evaluate only the fragment that falls within its existing jurisdiction.

National-security investigations should not be artificially confined by categorical boundaries. In a materially different foreign-intelligence context, the Center for Strategic and International Studies cautioned that categories such as military, political, commercial, and covert-influence activity are not "hard and fast," and that some campaigns span governmental, commercial, and other targets over years. The analogy is methodological only. Congress should determine whether conduct characterized separately as commercial activity, financial administration, governmental advocacy, intelligence or security activity, surveillance, litigation, asset management, or political influence was genuinely independent or instead served overlapping objectives within a continuing structure.

Duration is itself an investigative variable: temporal separation does not establish operational separation where recurring actors, infrastructure, instructions, targets, or beneficiaries persist. See Center for Strategic and International Studies, *A Survey of Reported Chinese Espionage, 2000 to the Present*, at 1–2 (Mar. 2023).

Complexity must not displace individual responsibility. The useful analytical distinction is between collective architecture and personal culpability: investigators may examine how multiple participants, entities, professional functions, intelligence or security structures, financial channels, and intermediaries operated together while separately determining what each identified person knew, directed, authorized, financed, facilitated, concealed, encouraged, or personally performed. Organizational connection alone establishes neither knowledge nor liability; conversely, division of labor does not require Congress to treat interdependent conduct as unrelated merely because no single participant performed every function.

Duration, Repetition, and Opportunity for Deliberation

Duration, repetition, and opportunity for deliberation are relevant to the enterprise inquiry. Congress should distinguish isolated or emergency conduct from arrangements that required time to

plan, document, finance, administer, renew, restructure, or repeat. Where the same objectives were pursued through successive entities, jurisdictions, accounts, intermediaries, professionals, governmental offices, or transaction structures over months or years, investigators should determine whether those were independent decisions or calculated components of a continuing course of conduct. The existence of time to make considered choices does not itself establish unlawful intent, but it materially strengthens the inquiry into knowledge, direction, coordination, and purpose.

A closely relevant federal investigative analogue is *United States v. Zarrab*, No. 15 Cr. 867 (RMB), ECF No. 293 (S.D.N.Y. Sept. 6, 2017) (Superseding Indictment). There, federal prosecutors framed the alleged conduct as a "multi-year scheme" operating through money-service businesses and front companies in Iran, Turkey, the United Arab Emirates, and elsewhere to evade United States national-security controls. The indictment further alleged that high-ranking government officials participated in and protected the scheme and that certain officials received bribes from scheme proceeds to promote it, protect participants, and help shield the activity from United States regulatory scrutiny. Those allegations establish no fact concerning any person identified in this *Petition*. Their methodological relevance is substantial: Congress should reconstruct the full network of actors, entities, accounts, jurisdictions, official actions, representations, and ultimate beneficiaries, and should ask not only who received money but whether any governmental authority was used to promote, protect, facilitate, or shield a transaction or participant from scrutiny.

Enterprise architecture and individual culpability must remain separate inquiries. The existence of a common structure does not establish that every participant acted knowingly or unlawfully. Congress should determine, person by person, whether conduct reflected ordinary professional activity, mistake, incomplete information, good-faith reliance, conscious avoidance, or deliberate participation. Relevant evidence includes what each person knew, what warnings were received, what contrary information was available, what instructions were followed, what benefit was sought, whether concerns were raised internally, and whether the conduct continued after notice.

A current federal indictment supplies a useful methodological example of how investigators describe a transnational network without requiring every participant to perform every function. In *United States v. Khrameev et al.*, No. 26 Cr. 426 (S.D.N.Y.), the indictment alleges a network operating across multiple countries through senior directing figures, recruiters, intermediaries, encrypted communications, payments, travel coordination, surveillance, and locally recruited actors, while tracing instructions and information upward and downward through the chain. The allegations in that case remain unproved and have no factual connection to the persons identified in this *Petition*. Its relevance is methodological only: a transnational network may be reconstructed through roles, communications, funding, tasking, logistics, targets, and reporting chains even when participants are geographically dispersed and perform different functions.

CURRENT DOJ TERMINOLOGY SHARPENS THE NETWORK ANALYSIS.

In announcing the *Khrameev* charges, DOJ described the alleged structure as a global assassination network and as one arm of a foreign government's apparatus for external attacks, while the indictment separates directing figures, recruiters, surveillance actors, logistics coordinators,

financiers, and locally recruited participants by function. Congress should therefore test whether apparently separate surveillance, cyber activity, intimidation, litigation, assault, or other retaliatory episodes share common direction, funding, targets, logistics, communications, or reporting chains before treating them as isolated events. This is an investigative methodology only; the *Khrameev* matter establishes no fact concerning any KRG- or Barzani-linked person. See Appendix Source 28.

A central oversight question is whether proceeds, access, or institutional credibility generated in one part of the alleged structure sustained another: whether revenue financed concealment or private assets; whether concealment protected the source, ownership, or use of funds; whether advocacy or professional access preserved governmental, banking, contracting, or political relationships; and whether coercive or retaliatory activity was used to deter exposure of the underlying conduct. Congress should test those relationships from primary records and testimony without presuming that an integrated enterprise existed.

Transnational networks need not operate through formal organizational charts. The United Nations Convention Against Transnational Organized Crime, to which Iraq acceded in 2008, recognizes that a "structured group" need not have formally defined roles, continuous membership, or a developed organizational structure. The Convention also treats conduct as transnational in specified circumstances where substantial preparation, planning, direction, or control occurs in another State, where an organized group engages in criminal activity in more than one State, or where conduct in one State has substantial effects in another. Those provisions do not establish that any alleged Barzani-linked network satisfies the Convention's legal requirements, nor do they establish liability under United States law. They supply a useful investigative principle: Congress should not mistake informality, compartmentalization, changing participants, separate legal entities, or geographic dispersion for the absence of coordination.[7]

Federal counter-TOC policy points in the same direction. The Congressional Research Service explains that transnational organized crime ("TOC") is not a single offense but a range of illicit activities committed by groups that may be "loosely connected," and it recounts the federal view that there is no single organizational form through which transnational criminal actors operate. CRS further notes that the 2023 Strategy to Combat Transnational Organized Crime emphasizes the fluidity of network size and structure and activities that "overlap the licit and illicit realms." It also explains that such networks may seek influence in government, politics, and commerce through both corrupt and legitimate means and may use organizational structure to insulate leadership or membership from detection or sanction. See Congressional Research Service, *The Evolving Strategy to Combat Transnational Organized Crime*, IF12829, at 1-2 (Nov. 27, 2024). Those principles establish nothing concerning any person identified in this *Petition* and do not establish that any Barzani-linked conduct satisfies a federal TOC definition. They reinforce the narrower investigative proposition applied here: Congress should test function, direction, funding, benefit, continuity, and

[7] United Nations Convention Against Transnational Organized Crime arts. 2(a), 2(c), 3(2), Nov. 15, 2000, 2225 U.N.T.S. 209; United Nations Treaty Collection, Iraq, Accession (Mar. 17, 2008; entry into force Apr. 16, 2008), https://treaties.un.org/Pages/showDetails.aspx?objid=0800000280050d3e.

coordination rather than infer operational independence from separate companies, professional roles, jurisdictions, or facially lawful activities.

Federal RICO decisions provide a useful analytical caution against prematurely atomizing apparently different conduct, without supplying any presumption that a RICO enterprise or violation exists here. In *United States v. Bergrin*, 650 F.3d 257, 267–68 (3d Cir. 2011), the Third Circuit explained that acts may constitute a related pattern where they share the same or similar purposes, results, participants, victims, methods, or other distinguishing characteristics showing that they are 'not isolated events.' The court further emphasized that the methods employed need not themselves be similar where otherwise different acts are connected by the enterprise and its purposes. *Id.* at 268.

Bergrin arose from criminal conduct materially different from lawful legal representation, foreign-government advocacy, banking, corporate administration, or fiduciary activity, and it does not establish wrongdoing by anyone identified in this *Petition*. Its narrower investigative lesson is nevertheless important. Congress should not assume that differences in entity name, transaction type, professional function, jurisdiction, account, filing, intermediary, or method necessarily establish that events are unrelated. It should test whether recurring participants, common direction, common funding, common beneficiaries, repeated professional infrastructure, recurring concealment methods, shared governmental objectives, or continuity over time connect conduct that appears unrelated when each transaction, representation, company, account, or professional service is viewed alone.

Federal prosecutions also demonstrate why a transnational enterprise should be examined by function, relationships, participants, means, and methods rather than as a collection of isolated actors and transactions. In *United States v. Stoica et al*., No. 5:18-cr-00081-JMH-MAS (E.D. Ky.), federal prosecutors organized RICO allegations under headings including "The Enterprise," "Purposes of the Enterprise," "Roles of the Defendants," and "Means and Methods of the Enterprise," and alleged a Romania-centered network operating across Europe and the United States through leaders, members, domestic intermediaries, and money-laundering channels. See *United States v. Nedelcu*, 46 F.4th 446 (6th Cir. 2022); *United States v. Iossifov*, 45 F.4th 899 (6th Cir. 2022). Those cases establish nothing concerning the persons identified here. Their methodological relevance is that different participants may perform different functions while money, information, and instructions move through a common network.

More recently, and importantly, on August 27, 2026, the U.S. Attorney's Office for the Eastern District of Kentucky announced "*Transnational Criminal Enterprise Investigated and Indicted for Fraud-Related Offenses,"* stating that FBI agents had obtained a federal indictment against multiple individuals in an ongoing investigation of what DOJ expressly described as a "transnational criminal enterprise." The same release described the investigative target in terms of "transnational criminal networks" whose conduct crossed international borders and multiple states; because the investigation remained sensitive, DOJ temporarily withheld the defendants' identities. That current DOJ terminology proves nothing concerning any Barzani-linked person or activity. It illustrates the federal investigative practice of identifying the common network, functions, participants, and cross-jurisdictional relationships before determining the culpability of each person. See U.S. Dep't of

Justice, U.S. Attorney's Office, E.D. Ky., *Transnational Criminal Enterprise Investigated and Indicted for Fraud-Related Offenses* (Aug. 27, 2026).

A comparable evidentiary principle appears in the jurisprudence of the Kosovo Specialist Chambers, although that tribunal's jurisdiction and substantive international criminal law do not govern this congressional inquiry. In confirming charges in *Specialist Prosecutor v. Thaci et al.*, the Pre-Trial Judge explained that supporting material should be evaluated "holistically, without scrutinizing each item of evidentiary material in isolation." KSC-BC-2020-06, Public Redacted Version of Decision on the Confirmation of the Indictment, para. 37 (Oct. 26, 2020). That methodology is useful here. Congress should not determine the significance of a company, trust, account, property, payment, governmental contact, professional intermediary, intelligence activity, public representation, alleged act of retaliation, or federal filing solely by examining it in isolation. It should determine whether independently sourced evidence converges upon recurring principals, beneficiaries, instructions, participants, funding channels, professional infrastructure, concealment methods, governmental objectives, or patterns of conduct. The analogy is methodological only; applicable United States law and the evidence concerning each person and transaction must independently establish any legal consequence.

The same proceedings illustrate why pattern evidence should not automatically be converted into a legal label. In its September 16, 2026 judgment, the Trial Panel found acts of violence and mistreatment that amounted to an attack that was widespread and systematic, but it did not convict the accused of crimes against humanity because the prosecution failed to prove beyond a reasonable doubt the separate required element that the attack was directed against a civilian population. That distinction reinforces the method appropriate here: investigate alleged conduct rigorously, establish each element under the law actually applicable to the conduct, and distinguish evidence of recurrence or coordination from the separate legal requirements of any offense.

Investigative Roadmap: Money, Influence, Retaliation, and Evidence

Congress should reconstruct two networks in parallel: (1) the money-and-influence network, including funding sources, entities, accounts, professional facilitators, lobbying and advocacy relationships, governmental access, and ultimate beneficiaries; and (2) the targeting-and-retaliation network, including target identification, surveillance, cyber activity, litigation pressure, threats, physical intimidation, violence, intermediaries, and operational support. Investigators should then test where those networks intersect. Recurring companies, accounts, professionals, decisionmakers, communications channels, funding sources, or beneficiaries appearing in both may be more probative than any single incident viewed alone. The existence of an intersection must be established from evidence, not presumed from association.

Financial Concealment, Repression, and Forced or Coercive Exile

The alleged financial misconduct described in this *Petition* should not be examined in isolation from the system of political and security power within which Plaintiffs contend it operated. Plaintiffs allege that Barzani-linked actors have combined financial concealment and misuse of governmental

resources with a broader pattern of retaliation against journalists, anti-corruption investigators, political opponents, witnesses, and other critics, including alleged killings and attempted killings, torture and unlawful detention, surveillance, intimidation, abusive litigation, and the forced or coercive exile of Kurdish critics who cannot safely return to the Kurdistan Region. These allegations remain to be established as to each actor and event.

Independent human-rights reporting supplies reason for Congress to examine that broader institutional context without treating any allegation as established merely because it has been reported. The Gulf Centre for Human Rights has documented arrests, assaults, intimidation, restrictions on journalists, and what it characterizes as systematic targeting of political and civil-society activists in the Kurdistan Region; Human Rights Watch has separately documented arbitrary detention, torture and mistreatment by Kurdistan security forces and detention of peaceful critics of KDP[8] and Barzani leadership. Congress should obtain the underlying governmental and nongovernmental records and test the allegations against primary evidence.

Forced exile warrants particular examination . Congress should determine whether Kurdish citizens, journalists, former officials, political opponents, anti-corruption sources, witnesses, or members of the Barzani family itself were threatened, expelled, denied safe return, deprived of protection, subjected to detention or prosecution upon attempted return, or otherwise effectively compelled to remain outside the Kurdistan Region because of political opposition, testimony, reporting, or possession of information concerning alleged corruption or misconduct. Investigators should obtain immigration and border records, internal security directives, watchlists, arrest orders, communications concerning proposed returns, witness testimony, and records of threats or retaliation.

That inquiry bears directly on the financial issues before Congress. If persons possessing information concerning ownership, diverted governmental resources, procurement fraud, foreign accounts, lobbying payments, beneficial ownership, or United States assets were simultaneously intimidated, detained, driven abroad, or prevented from returning, Congress should determine whether repression operated in practice to protect financial secrecy, obstruct witnesses, suppress evidence, or preserve control over allegedly concealed assets and revenue streams. The congressional question is not whether human-rights abuse should simply be appended as an unrelated foreign-policy concern; it is whether alleged financial concealment, political repression, witness intimidation, and forced exile functioned as interconnected parts of the same system and whether United States assets, institutions, professionals, or financial channels facilitated, protected, or benefited from that system.

For purposes of the two-network roadmap above, the targeting-and-retaliation network should therefore include alleged detention, torture, forced or coercive exile, denial of safe return, and other measures that may remove critics, witnesses, or sources from the jurisdiction or deter their

[8] The Kurdistan Democratic Party (KDP) is the largest, oldest, and dominant ruling political party in the semi-autonomous subnational Kurdistan Region of Iraq. It is officially led by Masoud Barzani, who has served as the party's President since 1979. It is the senior, dominant partner that holds the most powerful executive positions in the regional government.

participation. Congress should then test whether the same decisionmakers, funding sources, security actors, intermediaries, professional facilitators, or communications channels recur in the money-and-influence network.

Congress should organize the inquiry by function and evidentiary status rather than by caption or job title. The same person or entity may perform more than one role, and no listed role establishes wrongdoing. The purpose of the roadmap is to identify the operational questions and records needed to distinguish lawful activity from coordinated misconduct. Formal title, nominal ownership, or organizational label should not be treated as a substitute for effective power or control. Investigators should determine who actually directed operations, controlled access and resources, issued instructions, received reports, approved expenditures, selected personnel or intermediaries, and made consequential decisions, including whether nominal institutions were bypassed, sidelined, or reduced to administrative functions. The evidence should then be evaluated as a whole: no single relationship, address, payment, communication, or title should carry more weight than it can bear, but recurring links may acquire significance when ownership, money, instructions, timing, access, and beneficiaries converge across otherwise separate records.

Congress should also distinguish formal authority from actual decision-making. The existence of a ministry, committee, corporate officer, trustee, contracting procedure, or nominal decision-maker does not resolve who actually selected the beneficiary, gave the instruction, controlled the funds, or predetermined the outcome. In the unrelated Hungarian matter cited above, prosecutors alleged that formal grant procedures followed decisions made elsewhere and that some decisions preceded the formal application process itself. That allegation establishes nothing here; the investigative lesson is to compare formal approval chains with contemporaneous communications, drafts, calendars, payment instructions, bank records, and witness testimony to determine where decision-making actually occurred.

Functional role	**Questions and primary records**
Foreign decisionmakers and directing sources	Identify who issued instructions, approved objectives, supplied funds, selected beneficiaries, or received reports. Obtain directives, calendars, messages, funding records, meeting notes, and reporting chains.
Washington representatives and foreign agents	Identify the actual principal and beneficiary of each report to Congress or the Executive Branch, the source of talking points, and the completeness of FARA and governmental representations. Obtain FARA files, briefing books, calendars, emails, and post-meeting reports.
Attorneys, fiduciaries, and professional intermediaries	Determine which functions were legal advice and which were banking, entity formation, trust administration, payment, title, escrow, or governmental-access functions. Obtain nonprivileged transaction records, engagement/payment-source records, account ledgers, and corporate/trust files.

Financial and corporate channels	Trace source of funds through banks, correspondent accounts, companies, trusts, nominees, professional accounts, real estate, and ultimate beneficiaries. Obtain SWIFT, KYC/AML, beneficial-ownership, source-of-funds, and closing records.
Surveillance, security, and technology actors	Determine who selected targets, supplied identifying or location information, acquired technology, issued tasking, performed surveillance, received resulting intelligence, or used U.S. infrastructure. Obtain corporate, device, hosting, procurement, export-control, and FBI/ODNI records.
Evidentiary status	Mark each link as documented, alleged, disputed, or to be verified; preserve contrary evidence and identify the next record or witness necessary to resolve each factual proposition.

Eleven Representative Case Studies: Testing the Alleged Structure Against the Record

The allegations described in this Petition should not be evaluated merely as an accumulation of names, entities, transactions, and incidents. The eleven representative case studies test one central proposition: whether apparently separate governmental actions, security operations, financial transactions, professional intermediaries, foreign entities, and United States contacts repeatedly converge on Masrour Barzani, other Barzani family members, and Barzani-linked operatives, agents, intermediaries, or beneficiaries. Each case study identifies a different alleged function and the primary records through which Congress can determine whether the asserted connections are real. The case studies are a reader's map; they do not replace the detailed evidentiary sections that follow. Congress should connect the documentary dots while preserving the distinction between inference and proof: test every link independently, then determine whether these are eleven separate stories - or eleven windows into the same underlying system.

The following eleven case studies comprise the full set of case studies expressly identified in this Petition. Studies Ten and Eleven are developed in full in Sections V and VII, respectively, but are indexed here so Congress can see the complete case-study architecture at the outset. Treasury's October 1, 2026 *A7* action reinforces the same records-based method: test formal commercial labels against operational function, actual control, payment routing, documentation, counterparties, and ultimate beneficiaries, while treating analogy as methodology rather than proof.
A separate special case study below addresses the Sinjar atrocity because its command-accountability, atrocity-prevention, United States national-security, and potential misrepresentation questions warrant concentrated treatment in addition to the eleven numbered roadmap studies. It asks whether the United States was given a complete and accurate account of what happened before, during, and after the Peshmerga withdrawal. See Section IV, SPECIAL CASE STUDY – THE SINJAR ATROCITY.

Case-Study Roadmap: Eleven Tests of the Record

1. Disputed Death of a Person KVF Identifies as a United States Government Officer or Employee – identity, government status, cause and manner of death, the Barzan district police account, what U.S. agencies knew, and Revend's allegation that two U.S. federal agents told him not to publish.
2. U.S. Citizen Sidqi Bradosti – alleged torture of an American citizen, Barzani command authority, DOJ's October 8 Maduro torture analogue, and the federal records necessary to determine who actually exercised control.
3. DOJ and the Beverly Hills Property – federal contracting, alleged bribery, laundering, trust structure, and private-asset conversion.
4. Oil, Rosneft, and Iran – the operational architecture of financial routing, beneficial ownership, correspondent banking, and sanctions exposure.
5. Wzakan and American Hotel Rights – alleged expropriation affecting United States commercial interests.
6. U.S.- and Partner-Supplied Weapons – end use, diversion, civilian use, export-control, and potential material-support questions.
7. U.S.-Owned Intelligence – the alleged sharing or sale of United States-origin intelligence to Iranian interests.
8. Treefa Aziz, Haval Dosky, and Subnational Diplomacy – what the United States was told, who directed or funded the representations, and what material information may have been omitted.
9. Counterfeiting and Contraband – illicit finance, tax and customs loss, United States brands, trade documentation, and proceeds tracing.
10. Golden Eagle/GEGI and Federal Procurement – alleged concealment of actual ownership or control in WOSB/SBA/DLA contracting; developed in Section V.
11. U.S. Tax and Foreign-Asset Reporting – lawful-permanent-resident status, worldwide income, foreign accounts and assets, and federal reporting; developed in Section VII.

Case Study One – Disputed Death of a Person KVF Identifies as a United States Government Officer or Employee : What Do the Medical, Forensic, Police, and Federal Records Establish?



This case study presents a consequential factual conflict requiring official verification. The original federal pleading alleges that a person described as a United States Government officer or employee died in Iraqi Kurdistan in or about November 2021 while performing official duties. KVF disputes the reported cause of death and contends that photographs available to it depict substantial traumatic injuries. The person's identity, government status, cause and manner of death, and responsibility for any injury remain unadjudicated and are not established by this Petition. Congress should resolve those questions from primary medical, forensic, investigative, photographic, agency, and witness evidence rather than accept either a natural-cause or homicide account without verification.

Independent investigative journalist Maki Revend states that, after the death, two United States federal agents visited him in person, in Germany, and ordered him not to publish concerning the incident. That allegation creates a concrete, records-based federal oversight question. Congress should identify the two agents, their agencies and supervisory chains, the date and purpose of the visit, what they told Revend, who authorized or directed the contact, whether the encounter was memorialized in a contact report, cable, memorandum, email, or investigative file, and what reason – if any – and any lawful basis was given for directing a journalist not to publish.

A request that a journalist withhold sensitive information may have a legitimate national-security, source-protection, investigative, operational-security, or personal-safety purpose. It may also, in a different circumstance, suppress scrutiny. Congress should not presume either explanation. It should determine the purpose and authorization for the alleged contact with Revend, whether the death was fully investigated and reported to the committees of jurisdiction, and whether any official response was connected to protection of an investigation, sources, methods, persons, diplomatic

relationships, or institutional interests. The record should establish whether a homicide occurred at all and, if so, identify any responsible person from evidence rather than inference from command status or affiliation.

Congress should obtain the complete Barzan district police file and determine precisely what cause and manner of death local authorities recorded, who made or approved that determination, what medical or forensic evidence supported it, and whether the account was consistent with the condition of the body, original photographs and metadata, witness accounts, autopsy or pathology evidence, hospital or mortuary records, and other contemporaneous evidence. If local authorities attributed the death to a heart attack while reliable physical evidence documented substantial traumatic injury, Congress should determine who originated or approved that explanation, whether contrary evidence was recorded, omitted, suppressed, or transmitted to United States authorities, and whether American agencies accepted, questioned, or corrected the account.

Congress should further obtain from DOJ, FBI, State, Defense, and appropriate elements of the Intelligence Community all records sufficient to establish the victim's identity and agency affiliation; assignment and activities; date, location, circumstances, cause and manner of death; any evidence concerning kidnapping, interrogation, proposed transfer to Iranian or IRGC-linked actors, or participation by KRG-, KDP-, or Barzani-controlled personnel; communications with Iraqi or KRG authorities; any federal investigation or counterintelligence assessment; the records of the two agents' in-person visit to Revend; and any congressional notification. If classified information or source-protection concerns preclude public disclosure, the Committee should obtain the evidence in closed or classified session. See Section IV below.

The combination of a disputed local cause-of-death account and Revend's allegation that two United States federal agents directed him not to publish is unusual enough to warrant records-based review. Congress should determine whether the events were related, whether American officials possessed evidence inconsistent with the local account, what lawful reason was given for the alleged request, and whether any United States agency sought to preserve or correct an inaccurate account. The Petition does not presume that a homicide occurred or that any official sought to conceal one.

Case Study Two – An American Citizen Allegedly Tortured Under a Foreign Security Apparatus: Sidqi Bradosti, Barzani Command Authority, and DOJ's October 8 Maduro Torture Prosecution

On October 8, 2026 – while this Petition was being finalized – the Department of Justice charged a former foreign head of state and his spouse with conspiring to commit torture abroad, including alleged torture of United States citizens. That development gives immediate federal context to one of the most serious American-victim allegations presented here: that Sidqi Bradosti, a United States citizen, was detained for approximately two years inside the KRG security apparatus, subjected to severe physical, psychological, and medical mistreatment, and deprived of essential epilepsy medication despite repeated American diplomatic intervention. Those Bradosti allegations remain unadjudicated.

DOJ's October 8 description alleges that the Maduro defendants abused public trust and enriched themselves through corruption while maintaining power through grave human-rights violations. The Maduro allegations prove nothing about the Barzani family. Their relevance is methodological and immediate: DOJ is presently treating alleged torture of Americans abroad, direction through subordinate state personnel, control over coercive institutions, and senior-level conspiracy as matters capable of federal criminal investigation. Congress should therefore ask the same factual questions here without presuming the answers: who controlled Bradosti's detention; who could order or stop his treatment; what role, if any, did Masrour Barzani or other identified officials actually play; what did American diplomats communicate; and whether official titles, family relationships, or institutional labels obscured the actual locus of command.

DOJ'S OCTOBER 8 INDICTMENT AND FOUR STRUCTURAL QUESTIONS CONGRESS SHOULD TEST

The Maduro indictment should be used here as a current investigative framework, not as guilt by analogy. Its unusual significance is that DOJ has assembled in a single prosecution a set of alleged structural features that substantially overlap categories already pleaded in the January 30, 2024 Complaint and developed throughout this Petition. The comparison should therefore be made proposition by proposition: identify DOJ's category, identify the corresponding Barzani allegation already in the record, and obtain the primary evidence capable of proving or disproving the alleged connection.

1. Power, Public Trust, and Private or Family Enrichment

DOJ alleges that the Maduro leadership abused positions of public trust, accumulated wealth and power through corruption, protected an inner circle, and allowed powerful officials to benefit from public funds and institutional access. It further alleges that political significance supplied opportunities to accumulate personal wealth and that taxpayer-funded institutions were exploited through corrupt contracting. Those Venezuela-specific allegations do not prove anything concerning the Barzani's. They do, however, map onto an existing Barzani records inquiry: whether governmental authority and public resources were used to create, protect, conceal, or expand extraordinary private and family wealth; whether relatives, trusts, companies, nominees, intermediaries, or official positions obscured the actual beneficiary; and whether accumulated wealth can be reconciled with lawful income, disclosure records, source-of-funds evidence, and proper disposition of public resources.

Congress should follow authority and money together. For each questioned asset or benefit, it should identify who controlled the public resource, who authorized its use, who obtained the economic benefit, who held nominal title, who exercised actual control, what family or governmental relationship connected the actors, and whether any formal structure concealed the true locus of ownership, instruction, or benefit. Family relationship by itself establishes nothing; recurring control, instructions, money movement, beneficial ownership, and actual receipt of value are the evidence that matter.

2. Control of the State Apparatus: Who Actually Sat Atop the Structure?

DOJ alleges that Maduro and Flores "sat atop that violent power structure" and describes a system dependent on control over military, judicial, and law-enforcement institutions. The phrase concerns the Maduro defendants, not Masrour Barzani. But it identifies the central command question Congress must resolve here: who actually occupied the apex of the relevant security, intelligence, military, detention, judicial, financial, and governmental structures during each period; what authority accompanied those positions; which subordinates reported upward; and who possessed practical power to order, approve, stop, conceal, or correct the conduct under investigation.

That inquiry is especially material because the KRG's own biography places Masrour Barzani in senior security and intelligence offices before his premiership, while the Complaint goes beyond title and alleges actual direction or command in the Bradosti matter. Congress should therefore distinguish nominal office from functional control through organization charts, appointment and removal authority, command directives, reporting chains, operational communications, meeting records, detention logs, security-service instructions, and evidence of who made or approved the decisions that mattered. It should also determine whether responsibility was obscured behind family names, subordinate officers, party structures, nominally separate agencies, advisers, companies, or institutional labels when the evidence points to a different locus of actual control.

3. Repression, Detention, Judicial Abuse, and Torture

DOJ's indictment alleges that the Maduro leadership corrupted legal institutions to preserve power, used the judiciary to suppress political opposition, continued and expanded policies of repression, illegal detention, and torture, and used arrest, repression, and torture against civilian political protest. Those are allegations, not adjudicated facts. Their relevance here is that the January 30, 2024 Complaint already alleged a sequence involving security authority, detention, prosecution, judicial pressure, severe physical and psychological mistreatment, medical deprivation, and United States diplomatic intervention in the case of American citizen Sidqi Bradosti. The Complaint separately alleges that a judge privately attributed pressure to the Barzanis and that false accusations and records were used to sustain a prosecution. Those Barzani allegations remain unadjudicated and require proof.

Congress should determine whether Bradosti's detention was an isolated abuse by individual actors or part of a broader institutional process; whether security, prosecutorial, and judicial mechanisms operated independently or sequentially to legitimize an extrajudicial objective; who knew Bradosti was an American citizen and suffered from epilepsy; who received or resisted United States diplomatic requests; who could restore medication, alter conditions, terminate interrogation, or authorize release; and whether any official knowingly allowed the alleged abuse to continue after notice. The same evidence-first method should be applied to other alleged critics, journalists, protesters, detainees, or opponents discussed elsewhere in this Petition without presuming that separate episodes share a common cause.

4. Command Through Subordinates: Who Ordered, Approved, Knew, or Allowed It?

DOJ's Maduro allegations repeatedly look beyond the individual who physically inflicted abuse. The indictment alleges senior direction, approval, reporting, and command through subordinate officials; alleges that senior officials were kept informed about detainees; and alleges that detention, torture, release, and prosecution decisions could be shaped from above. That is directly relevant as an investigative method to Bradosti. Congress should determine who physically detained or abused him; who commanded those persons; who controlled the facility; who authorized interrogation, medication restrictions, visitation, transfer, prosecution, and release; who received reports concerning his condition; whether instructions originated with, were approved by, or were reported to Masrour Barzani or other senior officials; and whether any superior with authority to stop the conduct knowingly permitted it to continue.

The original Complaint's significance is therefore not that it merely names a senior official. It alleges direction and command. DOJ's current prosecution illustrates why investigators distinguish title from operational authority: senior responsibility depends on evidence of actual authority, orders, approval, knowledge, participation, agreement, reporting, and control. Congress should reconstruct that chain through command charts, duty rosters, detention and interrogation logs, medical requests, visitor restrictions, judicial and prosecutorial communications, release authority, security-service messages, State Department communications, and records showing what reached senior decision-makers and when.

The point of the comparison should be stated precisely. The Maduro indictment does not establish that the Barzani allegations are true, and similarity of alleged structure is not proof of guilt. Its importance is different: DOJ has now placed at the center of a major federal prosecution an alleged model combining public trust, family and inner-circle enrichment, public resources, control of coercive and judicial institutions, repression, arbitrary detention, torture, and command through subordinates.

KVF's January 30, 2024 Complaint had already alleged many of those same structural features in the Barzani context. Congress should determine whether the similarities are superficial or whether the underlying records establish a comparable architecture of power and abuse. The appropriate response is comparable investigative seriousness, not a presumed conclusion.

The KRG's own official biography places Masrour Barzani at the top of significant security institutions during the relevant era: he became General Director of the Protection and Intelligence Agency in 1998 and, in 2012, Chancellor of the Kurdistan Region Security Council, charged with overseeing security, military intelligence, and intelligence services, before becoming Prime Minister in July 2019 (see Source 78). Office alone does not prove command over the facility or the alleged acts. The pleadings, however, go beyond title and specifically allege that aspects of Bradosti's detention and mistreatment were carried out at Barzani's direction or under his command and control. Congress can test those allegations from organizational charts, detention and duty logs, communications, medical and visitation records, orders, witness testimony, and State Department records.

The Bradosti allegations present a testable sequence: political or security authority; detention; prosecution and judicial process; alleged physical, psychological, and medical mistreatment; and

United States consular intervention. Congress can compare the pleaded allegations with State Department and Consulate records, court and detention files, security-service instructions, medical records, and witness testimony to determine whether the episode was an isolated abuse or evidence that official machinery was used for political retaliation or repression. See Section IV below.

The federal comparison is unusually direct: in *United States v. Ross Roggio*, DOJ obtained a torture conviction arising from Iraqi Kurdistan after proving that Roggio arranged for Kurdish soldiers to abduct and detain a victim at a Kurdish military compound and directed soldiers to abuse him (see Source 119). *Roggio* establishes no fact concerning Barzani or Bradosti, but it demonstrates why actual direction, subordinate personnel, place of detention, and the chain of command are material federal questions.

The Original Complaint Supplies a Much More Specific Torture Record for Congress to Test

The original January 30, 2024 federal Complaint does not describe Bradosti's alleged torture only in general terms. It alleges that Bradosti, a United States citizen with epilepsy, was held from approximately mid-2019 to mid-2021; that officials knew of his neurological condition; that essential prescribed anti-seizure medication was deliberately withheld for substantial periods despite repeated pleas; and that his family feared he could die from an uncontrolled seizure. The Complaint further alleges that United States diplomatic officials in Erbil repeatedly sought medical intervention and access, were denied, and that only sustained intervention by United States Embassy personnel in Baghdad ultimately resulted in permission for Bradosti to receive his life-sustaining medication. Compl. paras. 501-07, 518-26, Dkt. 1 (Jan. 30, 2024). Those allegations remain unadjudicated and should be verified against primary medical, detention, diplomatic, and security records.

The Complaint also alleges direct physical abuse. It states that subordinates acting under the alleged direction and command of Masrour Barzani and Waysi Barzani "physically beat Sidqi Bradosti severely." Compl. para. 509. It separately alleges death threats, isolation, denial of family and physician visits, sensory deprivation, sleep deprivation, food and water deprivation, poor ventilation, heat and stress conditions, degradation and public humiliation, and psychological pressure associated with the fear of dying while medically unprotected. Compl. paras. 505-07, 509, 523-32. This Petition should not convert those pleaded assertions into findings. It should require Congress to obtain the records and testimony capable of proving, disproving, or materially qualifying each alleged method of mistreatment.

For purposes of a federal torture inquiry, the medication allegation is not a peripheral prison-conditions issue. The Complaint alleges purposeful deprivation of medication necessary to prevent potentially fatal seizures, after officials allegedly knew both of Bradosti's epilepsy and of repeated American diplomatic demands for treatment. If evidence established that medication, medical access, or custodial conditions were intentionally manipulated to inflict severe physical or mental pain or suffering, those facts would be relevant to the specific-intent inquiry under 18 U.S.C. §§ 2340 and 2340A. The statute does not automatically transform deficient medical care into torture; intent, severity, custody or control, color of law, jurisdiction, and the other statutory elements must be proved.

October 8, 2026 Federal Analogue – *United States v. Maduro Moros*: American Victims Abroad, Command Structure, Conspiracy, and Presence in the United States

DOJ has now charged a former foreign head of state and his spouse with conspiring to commit torture outside the United States. Count Two alleges an offense committed abroad, under color of law, specifically intended to inflict severe physical and mental pain and suffering upon persons within the defendants' and co-conspirators' custody and control. The indictment alleges that the object of the conspiracy included repression and punishment of political opposition, silencing dissent and perceived dissent, preservation of political power, and intimidation or neutralization of opponents. Superseding Indictment paras. 43-45, *United States v. Maduro Moros & Flores de Maduro*, S5 11 Cr. 205 (AKH) (S.D.N.Y., unsealed Oct. 8, 2026).
DOJ's public description is equally relevant to investigative method. It alleges that Maduro and Flores sat atop a violent power structure relying on their control over military, judicial, and law-enforcement institutions; that subordinate high-level officials ordered, supervised, developed, approved, or personally participated in torture; and that multiple United States citizens were among the alleged victims. DOJ specifically described one American detainee as having been deprived of food and water, subjected to simulated drowning, repeated beatings, electric shock, and forced injections. Those allegations establish no fact about Bradosti. They show, however, that DOJ's current approach to § 2340A looks beyond the immediate torturer to alleged agreements, systems, command relationships, custody, official authority, and senior-level direction.

The jurisdictional comparison must be stated precisely. The Maduro indictment alleges that at least one alleged conspirator is present in the United States and was first brought to and arrested in the Southern District of New York. Section 2340A(b) provides federal jurisdiction where an alleged offender is a United States national or is present in the United States, irrespective of nationality, and § 2340A(c) criminalizes conspiracy. Thus, the October 8 indictment does not stand for the proposition that American-victim status alone creates federal jurisdiction. It does demonstrate that presence in the United States can make alleged foreign torture chargeable here when the remaining statutory elements are met. That makes Barzani's verified United States presence and travel history a concrete evidence-preservation issue, not a rhetorical point.

Roggio and *Maduro* now supply two complementary federal analogues for Congress to use as investigative method, not as proof. *Roggio* demonstrates that torture committed in Iraqi Kurdistan through Kurdish soldiers can be prosecuted in federal court when the statutory elements and jurisdiction are established. *Maduro* demonstrates DOJ's current willingness to examine alleged torture abroad through senior-level conspiracy, subordinate state actors, command relationships, and abuse of governmental institutions, including where Americans are victims. The Bradosti record therefore warrants treatment as a priority American-protection and command-accountability inquiry within this Petition.

Whether a U.S. person directed or oversaw the alleged extrajudicial imprisonment and torture of a U.S. citizen is a question for investigation.

If proved, the orchestration of extrajudicial detention and physical abuse would implicate core constraints of American law. In *Rochin v. California*, 342 U.S. 165, 172 (1952), the Supreme Court described coercive police conduct that "shocks the conscience" as violating due process. In *Wilkerson v. Utah*, 99 U.S. 130, 136 (1879), the Court identified "punishments of torture" and punishments "in the same line of unnecessary cruelty" as constitutionally forbidden. Those constitutional decisions do not themselves establish whether, or to what extent, 18 U.S.C. § 242 applies to conduct occurring abroad. Any extraterritorial federal-jurisdiction theory should therefore be established independently under the text of the applicable statute and controlling precedent.

"Under Color of Law" and Conduct Abroad: 18 U.S.C. § 242 requires proof of a federally protected right, willfulness, and action under color of law. This Petition does not assume that a U.S. person's use of foreign governmental authority abroad automatically satisfies § 242. Congress should ask the Department of Justice to determine, from the statute and controlling precedent, whether any alleged extraterritorial conduct falls within § 242's territorial and jurisdictional reach and, if so, whether each substantive element is supported by evidence.

Priority Case Study Three – Reported $47 Million in Beverly Hills Acquisitions: Title, Beneficial Ownership, Source of Funds, and the DLA Allegations

Public property records and investigative reporting identify two major Beverly Hills acquisitions in 2018: 945 Foothill Road, acquired for approximately $20 million, and 613 N. Canon Drive, acquired for approximately $27 million – approximately $47 million combined. Investigative reporting has associated shell-company structures and persons including Haval Dosky with the transactions and has reported a possible Barzani-family connection; the cited reporting also includes denials or contrary accounts. Those reports are investigative leads, not findings by this Petition. Title, ultimate beneficial ownership, and the source of funds for each acquisition should be established from deeds, escrow and closing files, bank and wire records, KYC materials, tax records, and beneficial-ownership evidence. DOJ separately initially alleges that approximately $30 million used to purchase, renovate, and improve Foothill Road was traceable to proceeds of a scheme involving Defense Logistics Agency fuel contracts and an alleged bribe to a senior Kurdistan Region official. DOJ has not alleged that the Canon Drive purchase arose from the same proceeds. Congress should therefore trace the transactions separately and test any overlap rather than presume a common source or common owner. See Sources 141, 186-188.

THE $47 MILLION QUESTION: WHOSE MONEY WAS IT, WHERE DID IT COME FROM, AND HOW DID IT ENTER THE UNITED STATES?

Congress should determine, dollar by dollar, the true source, ownership, movement, control, and ultimate beneficial interest in the funds used for both purchases. Whose money was it? From what originating accounts, banks, jurisdictions, companies, trusts, contracting payments, oil transactions, government accounts, related-party transfers, loans, distributions, commissions, or other sources did it derive? Through what correspondent banks, intermediary accounts, escrow accounts, law firms, title companies, trusts, or domestic entities did it travel before reaching California? Who possessed

signature authority, online access, transfer authority, or power to instruct the banks, trustees, lawyers, escrow agents, and closing professionals?

Congress should determine whether any portion of the $47 million represented proceeds of fraud, bribery, diverted public revenues, inflated federal contracts, kickbacks, money laundering, sanctions evasion, tax offenses, undisclosed oil or commercial interests, or other unlawful activity. It should specifically determine whether any portion of the second mansion purchase, remodeling expenditures, carrying costs, or related assets was derived from or connected to the DLA-related proceeds alleged by DOJ. The April 2026 forfeiture complaint establishes an investigative predicate for Foothill Road; it does not answer the source-of-funds question for Canon Drive.

IF THE BENEFICIAL OWNER WAS A GOVERNMENT OFFICIAL, WHAT WAS THE LAWFUL SOURCE OF THE WEALTH?

If investigation establishes that Masrour Barzani, Mansour Barzani, or another senior KRG official beneficially owned all or part of either property, Congress should reconstruct the complete lawful source-of-wealth profile of that person: official compensation, disclosed private businesses, investments, inheritances, distributions, loans, or other legitimate sources. It should then compare that lawful-source profile with the actual source-of-funds trail. If the documented lawful sources do not explain tens of millions of dollars in available cash, Congress should trace the unexplained difference rather than infer its origin.

WHICH PROFESSIONALS OR INTERMEDIARIES HANDLED THE TRANSACTIONS?

Congress should identify the Washington-area and other U.S.-based attorneys, corporate organizers, registered agents, consultants, lobbyists, accountants, bankers, trust administrators, contractors, KRG representatives, and other professionals who performed documented functions in the acquisition, transmission, structuring, closing, holding, or administration of purchase funds or ownership vehicles. Professional involvement or compensation is not evidence of unlawful knowledge or intent. For each person, Congress should determine the actual function performed, what information concerning beneficial ownership or source of funds was supplied or received, what representations were made to banks or closing agents, who signed or authorized documents, and whether any person-specific evidence supports a legal or compliance concern.

FinCEN had already warned before the 2018 acquisitions that high-value residential real estate purchased through shell companies without traditional financing can create heightened money-laundering and beneficial-ownership risks. FinCEN specifically identified opacity of shell companies and non-financed luxury purchases as vulnerabilities. Its Geographic Targeting Orders required covered title insurers in Los Angeles County to report identifying and beneficial-ownership information for qualifying non-financed entity purchases, including transactions funded by wire transfer. Congress should determine whether either 2018 acquisition was a covered transaction, obtain any responsive GTO/Form 8300 filing and related title-insurance records, and compare the natural persons reported to FinCEN with the ownership and control identified in later investigative and federal records. See Sources 187-188.

HAVAL DOSKY: ROLE, CONTROL, AND U.S. TAX REPORTING.

Publicly available materials cited in this Petition identify Haval Dosky as a United States citizen and associate him or entities connected to him with the 2018 Beverly Hills acquisitions; Congress should verify his precise status and role from authoritative records. The inquiry should determine whether he acted as owner, agent, representative, signatory, coordinator, property manager, corporate manager, account controller, or another intermediary; what funds he personally received, transmitted, authorized, or controlled; and on whose instructions he acted. Citizenship or association with an entity does not itself create suspicion or establish beneficial ownership. See Source 190.

If Dosky had a financial interest in, or signature or other authority over, foreign financial accounts whose aggregate value exceeded the applicable threshold, FBAR reporting may have been required; depending on the assets and circumstances, Form 8938 and foreign-entity or foreign-trust information returns may also have applied. Money merely transmitted as a disclosed agent or nominee would not automatically become Dosky's taxable income. Congress should therefore distinguish gross funds moved from compensation or economic benefit actually received and determine whether all fees, commissions, distributions, reimbursements, beneficial interests, foreign accounts, and reportable authority were properly disclosed. See Sources 190-191.

The central investigative proposition is simple: two mansions, approximately $47 million in reported non-financed purchases, one property now alleged by DOJ to have been purchased and improved with proceeds of a scheme to defraud the United States. Congress should determine where every material dollar came from, who controlled it, who helped move it, what was disclosed to U.S. institutions, and who ultimately benefited.

Federal Asset-Tracing Analogue: Follow the Funds, Not the Account Label

A useful federal analogue is *United States v. Approximately $5,524,745.33*, No. 1:23-cv-00289-JB-N (S.D. Ala.), a verified civil-forfeiture complaint in which the United States alleged that funds held in multiple bank accounts were proceeds of, traceable to, or involved in federal fraud and money-laundering offenses. The attached FBI exhibit did not stop at the name on an account. It compared account balances before the alleged scheme, traced government reimbursements into one account, followed repeated wires into another account, identified the claimed purposes assigned to those wires, and alleged that the transferred amounts remained directly traceable to the underlying federal program payments. See Source 193. The case establishes no fact concerning the Barzani allegations; its value here is methodological.

The related criminal proceedings reinforce the same methodology.

DOJ's 2024 National Health Care Fraud Enforcement Action identifies Brian Cotugno and James Matthew Thorton “Bo” Potter in a nearly $20 million alleged over-the-counter COVID-19 test scheme in the Southern District of Alabama; Potter was charged by indictment and Cotugno by information, with the Government's materials identifying the U.S. Attorney's Office as prosecutor and a separate

Assistant U.S. Attorney as handling asset forfeiture. The criminal and forfeiture records therefore illustrate complementary federal tools: identify the alleged source offense and government-origin funds; reconstruct the persons and entities through which money moved; compare transfers with the asserted transaction purpose; and then determine what funds or successor assets are traceable, recoverable, or forfeitable. See Sources 192 and 194. The point is methodological only and establishes no fact concerning any Barzani-linked person.

Congress should apply the same tracing discipline to the DLA/Beverly Hills record: federal payment or other originating source -> first recipient account -> intermediary entity, trust, escrow, professional, or fiduciary account -> onward transfer -> property, expenditure, or successor asset -> ultimate economic beneficiary. Account titles, LLC names, trust names, registered-agent records, or transaction descriptions such as a claimed service, investment, reimbursement, or contract payment should be treated as evidence to be tested against the underlying source, control, instructions, and disposition of the funds - not as substitutes for tracing. The question is where the money actually came from, who controlled each transfer, what representations accompanied it, and who ultimately received the economic benefit.

The domestic-intermediary inquiry in this case study should include Rubar S. Sandi. The operative pleadings allege that Sandi, a naturalized United States citizen, participated in Masrour Barzani-related immigration matters and in corporate, banking, property, contracting, and financial activity. Congress should determine whether Barzani-linked funds, instructions, assets, or transactions passed through entities controlled or administered by Sandi and whether any such activity connects federal contracting or financial flows to the broader Barzani-linked network. Filed materials reviewed for this Petition identify Haval Dosky - not Sandi - as an assistant to Masrour Barzani; the Petition therefore does not attribute that title to Sandi.

Case Study Four – Oil, Rosneft, Iran, and the Operational Architecture of Concealed Financial Routing.

The oil record tests a different alleged pathway: public resource and revenue; intermediary companies and accounts; cross-border bank routing; sanctions and beneficial-ownership questions; and ultimate disposition of value. Reporting described an $800 million Rosneft-related transfer through Citigroup in New York and roughly $6 billion in later routing through an IMMS Ltd. account rather than an account held in the KRG's own name, while separate reporting and court filings raise Iran-facing oil and sanctions questions. Congress should reconstruct source, instructions, intermediaries, correspondent banks, beneficial ownership, fees, and ultimate beneficiaries before determining whether those events are connected to United States assets or other components of the alleged structure. See Sections IV-VI below.

Treasury's October 1, 2026 *A7* action provides a current federal methodology for this case study. FinCEN and OFAC did not stop with nominal senders and recipients; Treasury reconstructed a broader operational architecture through third-country companies, actual account control, payment instructions, trade documentation, transaction descriptions, intermediary pathways, and ultimate beneficiaries. Congress should apply that same method here: test each oil sale, bank transfer,

company, trucking movement, trust, and commercial payment individually, then determine whether recurring controllers, counterparties, accounts, documents, payment routes, or beneficiaries connect formally separate transactions into a common financial architecture.

The *A7* action establishes no connection between the *A7 Network* and any person identified in this *Petition*. Its significance is methodological. Treasury's current enforcement posture demonstrates why a facially ordinary commercial label cannot by itself resolve the inquiry when evidence may identify a different controller, source, beneficiary, counterparty, or purpose.

If the verified record identifies a foreign financial institution, class of transactions, type of account, or foreign-jurisdictional channel presenting the requisite money-laundering concern, Congress should ask Treasury whether review under 31 U.S.C. § 5318A is warranted. That statute authorizes special measures, upon the required finding, including transaction recordkeeping and reporting, beneficial-ownership measures, enhanced due diligence, and, in appropriate cases, restrictions involving correspondent or payable-through accounts. The statutory predicates belong to Treasury; this *Petition* does not presume they are satisfied.

Days before this submission, the President signed the Lindsey O. Graham Sanctioning Russia and Iran Act of 2026, Pub. L. No. 119-111 (Sept. 18, 2026). The Act's Iran title extends the Iran Sanctions Act of 1996 through 2031 and thereby preserves secondary sanctions on persons engaged in specified transactions in Iran's energy sector or in Iran's efforts to acquire or develop certain weapons. That extension is not a finding concerning any person named in this *Petition*. It is Congress's current judgment that Iranian petroleum revenue remains a national-security problem and that counterparties – not only the regime in Tehran – are a proper object of U.S. pressure. The Russia titles of the same law separately treat shadow fleets, shell companies, family members, and financial facilitators as part of the sanctions-evasion problem. Those tools are cited here only for method. Congress should determine whether any Iran-facing crude movements, intermediaries, or accommodations described in this *Petition* fall within the Iran Sanctions Act's energy- or weapons-related categories as now extended, including whether any U.S. person, U.S. financial channel, or U.S.-supported security partner touched that chain. The statute supplies the standard. The records must supply the facts.

Case Study Five Wzakan and American Hotel Rights: Alleged Expropriation Affecting U.S. Commercial Interests. The operative pleading alleges a different U.S. nexus: Barzani-linked actors expropriated property and commercial rights belonging to Qasim Omer Abdulakdir Bndean and his company, Wzakan, including alleged "American hotel rights," and that the resulting economic injury extended to the United States business grantors of Wzakan's hotel licenses. the District of Columbia action, Compl. ¶¶ 487-92, Dkt. 61. Those allegations remain unadjudicated. Congress can test them against the underlying hotel-brand, franchise, licensing, management, property, financing, permitting, and corporate records to determine which U.S. companies held relevant rights, what rights or revenues were impaired, who directed or benefited from the alleged taking, and whether recurring officials, entities, intermediaries, or financial structures connect the episode to other matters examined in this *Petition*.

Case Study Six – U.S. and Partner-Supplied Weapons, Training, and End Use: Assistance Against Civilians and Market Diversion. This case study tests a different American nexus: security assistance given to fight ISIS, then allegedly used for internal political control or lost from authorized custody. Publicly circulated video and contemporaneous reporting of the December 2020 Sulaymaniyah-governorate demonstrations depict regional security forces using lethal force against civilian protesters. German public-broadcaster reporting (NDR/WDR, 2016) documented partner-origin small arms transferred for the ISIS campaign appearing for sale in Erbil and Sulaymaniyah markets. Separately, *United States v. Deiry & Rayya,* No. 21-60299-CR (S.D. Fla.), Indictment, ECF No. 1 (Nov. 2, 2021), describes an Erbil broker, Black Shield Ltd., that pitched U.S. munitions-list firearms for a purported Kurdistan interior-ministry end user and, after a vendor refused because State was not licensing shipments into Iraq, allegedly agreed to route the same list through Guatemala. Those charges do not prove KRG command responsibility for protester deaths and do not treat Black Shield as the KRG. They do give Congress a records method: match units on the street to train-and-equip and Leahy files; match market and protest-site markings to transfer serial numbers; and obtain DDTC license, denial, and end-user files for Black Shield and related names. See 22 U.S.C. § 2778; 22 C.F.R. §§ 123.9(a), 126.1(f); 22 U.S.C. § 2378d; 10 U.S.C. § 362; 50 U.S.C. §§ 4811–4812. Congress can test the case study without retrying the private civil action: was U.S. or partner assistance used against civilians, diverted from authorized end users, or both?

DID BARZANI-CONTROLLED OR BARZANI-LINKED INSTITUTIONS, OFFICIALS, OR COMMERCIAL INTERMEDIARIES PARTICIPATE IN THE DIVERSION OR SALE OF U.S.- OR ALLIED-SUPPLIED MILITARY MATERIEL?

The documented appearance of partner-supplied weapons in regional arms markets justifies this question, but does not answer it. Congress should determine whether any U.S.- or allied-origin weapon or item of military equipment found in an unauthorized market came from direct United States or allied assistance to KRG or Peshmerga forces, Iraqi federal stocks, battlefield capture, lawful commercial import, theft, loss, unauthorized transfer, or another source before assigning responsibility. For each identifiable item, investigators should reconcile serial numbers, lot numbers, manufacturer markings, transfer documents, armory and unit inventories, customs records, incident reports, and recovery records. See Source 202.

Congress should distinguish isolated unauthorized sales by individual soldiers from an organized or recurring diversion channel. The inquiry should determine whether any pattern involved unit commanders, procurement or logistics officials, brokers, security services, political actors, companies, nominees, or family-linked commercial interests; who had authority over custody or release of the materiel; who received payment; where the proceeds went; and whether any official or commercial participant knew, authorized, facilitated, profited from, concealed, or failed to report the diversion.

The commercial-overlap question should be tested directly, not assumed. OCCRP has reported that Golden Eagle entities supplied security-related equipment and that Golden Eagle brokered the sale of U.S.-made military helmets to Iraqi Kurdistan's Counter Terrorism Department while leaked records suggested Barzani-family control or economic ties to Golden Eagle entities. Those reports do

not establish that Golden Eagle or any Barzani family member diverted or resold donor-supplied materiel.

They do make it appropriate for Congress to determine whether any Barzani-family-linked company, intermediary, consultant, procurement vehicle, or commercial affiliate participated at any point in the acquisition, importation, distribution, custody, resale, brokerage, or monetization of U.S.- or allied-origin defense materiel supplied to Kurdish forces, and whether any such activity intersected donor-funded inventories or unauthorized secondary markets. See Source 76.

Potential Material Support to Terrorism: Did U.S.- or Allied-Supplied Arms Reach Designated Foreign Terrorist Organizations?

The allegations concerning diversion or sale of United States- and allied-supplied weapons to Iranian or Iran-aligned recipients present a separate national-security question that should not be analyzed merely as procurement fraud, diversion, sanctions evasion, or an arms-export violation. Iran is designated by the United States as a State Sponsor of Terrorism; that status is legally distinct from designation of a particular organization as a Foreign Terrorist Organization.

The Islamic Revolutionary Guard Corps (IRGC), including the IRGC-Qods Force, has been designated by the Secretary of State as a Foreign Terrorist Organization. See U.S. Department of State, *Foreign Terrorist Organizations*; U.S. Department of State, *Country Reports on Terrorism 2023: Iran*. Congress should therefore determine whether any weapons, ammunition, communications equipment, training, transportation, financial services, or other resources originating with the United States or allied governments were knowingly transferred, sold, routed, or otherwise provided to the IRGC, IRGC-Qods Force, or any other organization designated by the United States as a Foreign Terrorist Organization.

If such transfers occurred, investigators should determine whether the facts implicate 18 U.S.C. § 2339B, which prohibits knowingly providing material support or resources to a designated foreign terrorist organization, or attempting or conspiring to do so, as well as any other applicable terrorism, sanctions, export-control, arms-transfer, money-laundering, conspiracy, or forfeiture provisions. The § 2339B inquiry turns on the actual recipient and on proof that the supplier knew the organization was designated or knew that it engaged in terrorism or terrorist activity; the statute does not require separate proof that the supplier specifically intended to advance a particular terrorist attack. See *Holder v. Humanitarian Law Project*, 561 U.S. 1, 16-17 (2010); *United States v. Elshinawy*, Crim. No. ELH-16-0009, ECF No. 83, at 6-8, 26 (D. Md. Dec. 16, 2016).

Congress has defined "material support or resources" broadly to include property and services such as currency, financial services, lodging, training, expert advice or assistance, communications equipment, facilities, weapons, lethal substances, explosives, personnel, and transportation. 18 U.S.C. §§ 2339A(b)(1), 2339B(g)(4). That breadth is directly relevant to an alleged weapons-diversion pathway. The Supreme Court has characterized the material-support regime as preventive: it reaches aid that makes terrorist attacks more likely to occur before that aid is necessarily tied to a completed attack. Holder, 561 U.S. at 35; see *Elshinawy*, ECF No. 83, at 21-22. Congress therefore

need not wait for proof that a diverted weapon was ultimately fired in a particular terrorist incident before determining who supplied it, who received it, how it moved, and what the supplier knew.

The inquiry should be weapon-specific and transaction-specific. Congress should identify each United States- or allied-origin weapon, ammunition lot, communications device, vehicle, surveillance system, or other defense article alleged to have been diverted; its serial number or other identifying information; original transfer authority; recipient unit; chain of custody; subsequent seller, broker, intermediary, purchaser, transporter, financier, and end user; payment method; transport route; and whether any recipient or intermediary was affiliated with, acted for, or knowingly supplied a designated foreign terrorist organization. Those records should be reconciled with Golden Sentry and other end-use monitoring, Leahy-vetting files, DDTC licensing and denial records, intelligence reporting, border and customs records, bank and wire data, and any military or law-enforcement recovery records.

Federal charging practice also supplies a useful investigative structure. In United States v. Davud Ansari, No. 1:21-cr-00594-WFK (E.D.N.Y.), the grand jury separately charged conspiracy to provide material support to designated foreign terrorist organizations and the substantive offense of providing and attempting to provide such support. That indictment proves nothing concerning any person identified in this Petition, but it illustrates why Congress should examine both the underlying transfer and any agreement surrounding it. An alleged weapons transfer may present one question; an agreement among officials, commanders, brokers, transporters, financiers, or other intermediaries to arrange, conceal, finance, or facilitate that transfer may present a distinct conspiracy question.

The inquiry must remain element-specific. Contact with Iranian actors, political alignment, geographic proximity, family or commercial association, or knowledge of Iranian interests is not enough. Nor does Iran's status as a State Sponsor of Terrorism automatically convert every transaction involving the Iranian state into a § 2339B offense. Investigators must establish the actual recipient, the nature and value of the support, the transfer mechanism, the supplier's knowledge, and the applicable jurisdictional nexus. The *Elshinawy* opinion likewise emphasizes that § 2339B does not criminalize mere membership or genuinely independent activity; knowing provision of covered support to an FTO is the statutory focus. See *Elshinawy*, ECF No. 83, at 7-8, 21-22.

If the evidence establishes that United States- or allied-origin arms were knowingly transferred to the IRGC or another designated Foreign Terrorist Organization, the matter would present not merely a diversion, sanctions, or end-use-monitoring issue, but a potential federal material-support-to-terrorism question. Congress should require DOJ, FBI, State, Defense, Treasury, DCIS, DDTC, and relevant Intelligence Community elements to test that question weapon by weapon, intermediary by intermediary, recipient by recipient, and transaction by transaction, and to preserve, trace, and recover any proceeds or successor assets where authorized by law.

Case Study Seven – Alleged Sharing or Sale of U.S.-Owned Intelligence to Iranian Interests. The original federal complaint alleged a distinct national-security pathway: that U.S.-owned or U.S.-origin intelligence was shared with, sold to, or otherwise made available to Iranian interests. That

allegation, if substantiated, would implicate a different body of federal law than Case Studies Three through Six – including protection of national-defense information, unauthorized disclosure or transmission, and possible agent-of-a-foreign-government question – and a different set of records: classification markings, access lists, liaison channels, Asayish or other regional intelligence files, and any contemporaneous U.S. damage assessment. This *Petition* does not treat the allegation as proved. Federal espionage and national-defense cases (including *United States v. Witt, United States v. Schultz*, and *United States v. Bolton*) are cited only for investigative method: reconstruct who first possessed the information, who was authorized to receive it, whether it moved through a KRG- or Barzani-linked intermediary, and whether any part of the chain reached Iran. Congress can test the case study in closed session if necessary. The public question is only whether the allegation was examined against the complete classified and unclassified record, not whether this *Petition* may publish the underlying intelligence.

BETRAYAL OF AMERICA'S SECRETS? Congress Should Determine Whether U.S.-Owned Intelligence Was Diverted to Iranian Interests

If substantiated, the deliberate transfer or sale of protected United States intelligence to an adversarial foreign interest would represent not merely an unauthorized disclosure, but a betrayal of secrets entrusted for the protection of the United States and its personnel.
That characterization depends upon proof of a deliberate unauthorized transfer; the Petition does not presume that proof.

Who Was Authorized to Receive America's Secrets?

Congress should first determine whether any United States-owned intelligence or classified information left authorized custody or was disclosed beyond authorized access. If so, Congress should identify its classification, the recipients, the governing authorization, and any onward transfer.

Executive Order 13526 supplies the governing executive-branch framework. Information may be classified only if, among other requirements, it is owned by, produced by or for, or under the control of the United States Government. Access to classified information ordinarily requires a favorable eligibility determination, an approved nondisclosure agreement, and a need-to-know. The Order also requires controls designed to prevent unauthorized access and to protect classified information during its use, processing, storage, reproduction, and transmission; and, where dissemination to a foreign-government element is involved, it requires dissemination to occur in accordance with statute, the Order, implementing directives, Presidential direction, or the consent of the originating agency. See Exec. Order No. 13,526, §§ 1.1(a)(2), 4.1(a), (f)-(i), 75 Fed. Reg. 707 (Jan. 5, 2010).

Congress should therefore determine whether classified United States intelligence or other classified national-security information was disclosed, transmitted, summarized, discussed, displayed, or otherwise made available to KRG representatives, employees, agents, contractors, lobbyists, or other persons in Washington who lacked the requisite eligibility, nondisclosure obligations, need-to-know, dissemination authorization, or other lawful basis to receive it. Congress should identify which

personnel associated with the KRG Representation in Washington, D.C., if any, were ever authorized by the United States Government to receive classified information; the scope and duration of any such authorization; the sponsoring or originating agency; the classification levels, compartments, programs, or dissemination controls involved; and whether any information received exceeded that authorization.

Congress should also determine whether United States officials understood that information supplied to KRG personnel might thereafter be accessible to Barzani family officials, KDP- or KRG-linked security and intelligence organizations, foreign partners, intermediaries, or other persons who themselves lacked authorization to receive United States classified information. For each disclosure, investigators should identify who authorized it, who originated or controlled the information, what dissemination markings or restrictions applied, what governmental purpose justified the disclosure, whether the recipient had a need-to-know, whether onward dissemination occurred, and whether any originator-control or other restriction was bypassed or ignored.

The federal prosecution of a former United States counterintelligence officer illustrates the breadth of the inquiry without establishing any fact concerning the persons identified in this Petition. In *United States v. Monica Elfriede Witt et a*l., No. 1:19-cr-00043-BAH (D.D.C. indictment filed Feb. 8, 2019; unsealed Feb. 13, 2019), the Department of Justice alleged that Witt disclosed to Iranian actors the true identity and counterintelligence role of a United States Government agent and information concerning a classified Department of Defense Special Access Program, and that Iranian actors later conducted cyber activity directed at former members of the United States intelligence community.

Those allegations remain allegations. The case is relevant here only as an investigative analogue: sensitive intelligence can consist of identities, missions, targets, code names, operational details, and other information whose value lies in what it enables an adversary to do.

Congress should not define intelligence sharing too narrowly. Potentially sensitive national-security information can include identities of United States personnel, sources, or liaison partners; targets of American collection; operational methods; code names; mission details; collection priorities; technological capabilities and vulnerabilities; intelligence gaps; communications intelligence; liaison reporting; or assessments revealing what the United States knows, does not know, or is attempting to learn. A classified document need not physically change hands for information to be communicated or made available.

The inquiry should reconstruct the entire chain: who possessed the information; who requested it; who authorized or facilitated access; who communicated, summarized, translated, identified, or transmitted it; who received it; who passed it onward; and who used it. Congress should determine not only whether United States information moved, but what the recipient was able to do with it - identify American personnel or sources, compromise methods, alter operations, evade collection, improve counterintelligence defenses, target Americans, facilitate cyber activity, protect sanctioned or hostile actors, or otherwise obtain an intelligence, military, diplomatic, sanctions-evasion, or operational advantage against the United States.

If substantiated evidence shows unauthorized transmission, retention, or disclosure of national-defense or classified communications-intelligence information, Congress should refer the evidence to the Department of Justice, FBI, and appropriate counterintelligence authorities for evaluation under the statutes actually supported by the facts and required elements, including as appropriate Chapter 37 of Title 18, 18 U.S.C. §§ 793-794, and 18 U.S.C. § 798. The Petition does not presume that any particular statute was violated. The core investigative question is narrower and fundamental: whether American intelligence was improperly removed from authorized custody or access controls and converted, directly or through intermediaries, into operational advantage for an adversary.

Case Study Eight – Treefa Aziz, Haval Dosky, and the "subnational diplomacy" Relationship: What Was the United States Told, What Was Omitted, and Who Directed, Controlled, or Benefited?

This case study tests a different alleged mechanism from the preceding examples: the information, financial, and corporate architecture through which the Kurdistan Regional Government's relationship with the United States was presented, mediated, financed, and sustained. It asks not merely what happened in Kurdistan or how particular assets were acquired, but what Congress and the Executive Branch were told; who supplied, approved, or shaped those representations; what material contrary information existed at the time; and whether formal governmental, diplomatic, professional, commercial, or corporate labels accurately reflected the persons who exercised actual direction, supplied funding, controlled relevant structures, or received the ultimate benefit.

The same direction-and-disclosure inquiry should encompass Rubar Sandi. His alleged participation in Masrour Barzani-related immigration matters, corporate and financial activity, and the absence of an identified FARA filing concerning the alleged Barzani/KRG work present a concrete question of foreign direction and disclosure. Congress should determine the actual relationship, instructions, functions, compensation, and covered activities, if any, and whether Sandi performed activities in the United States at the request, direction, or control of Masrour Barzani, the KRG, the KDP, or another foreign principal such that any FARA or 18 U.S.C. § 951 obligation arose.

Treefa Aziz is central to the Washington-facing portion of that inquiry. She serves as the KRG's Representative to the United States, is registered under the Foreign Agents Registration Act, has communicated with Members and congressional staff on behalf of the KRG, and, as described elsewhere in this *Petition*, previously served in an advisory capacity to Masrour Barzani. The question is not whether Aziz concealed her general status as a KRG representative; she did not. The narrower and more consequential question is whether Congress and the Executive Branch received a sufficiently complete account of the source, direction, factual basis, institutional knowledge, beneficiaries, and material omissions underlying particular representations made through the KRG's Washington apparatus.

Congress should therefore determine what Aziz and other KRG representatives told Members, congressional staff, Executive Branch officials, media organizations, policy institutions, and other American audiences concerning Masrour Barzani and his administration; corruption and financial-transparency allegations; Peshmerga reform and the use of United States assistance; human-rights conditions and treatment of journalists and critics; beneficial ownership and United States assets;

Iran-facing activity; and the reliability of the KRG as a strategic partner. For each material representation, investigators should identify who supplied the underlying facts, who approved or directed the message, what contrary information was available at the time, whether that contrary information was known within the KRG or its Washington operation, and whether its omission materially affected the picture presented to American decisionmakers.

The inquiry should distinguish lawful advocacy, diplomatic persuasion, and policy disagreement from materially inaccurate, incomplete, or misleading factual representations. Aziz's FARA registration establishes transparency as to her general representative capacity; it does not by itself answer the separate questions of whose instructions governed a particular communication, who supplied its factual content, what Aziz knew from her prior governmental service, whether relevant contrary facts were withheld, or whose interests were ultimately advanced by the representation.

The Haval Dosky record provides a complementary and concrete example of why Congress should test actual control, ownership, funding, and benefit rather than rely upon nominal labels alone. The pending federal pleading identifies Great Bend Holdings, LLC, a Virginia limited-liability company, as a subsidiary of J. Sparrow Holdings Limited, a British Virgin Islands company, and identifies Mustafa Barzani as Great Bend's sole owner and Haval Dosky as its sole member. Those allegations remain unadjudicated and should be verified from the underlying Virginia and BVI corporate, registered-agent, banking, tax, and beneficial-ownership records rather than assumed from the pleading.

That corporate trail is independently significant because Repeat Consultants International, associated with Dosky, appears in the federal procurement record as an incumbent Defense Logistics Agency fuel contractor serving the Erbil/Syria market. Separate reporting described Repeat Consultants as a Kurdish branch of a Virginia technology consultancy owned by Dosky and reported allegations that Repeat Consultants and Rainfloods were affiliated or effectively the same operation. The reporting further attributed to a source close to the Barzani family the claim that Dosky was a friend and employee of Mansour Barzani and played a role, through shell companies, in facilitating the 2018 purchase of two Beverly Hills mansions for the Barzani family. Dosky's lawyers denied that he purchased California real estate for the Barzanis and denied wrongdoing. Congress should not resolve those competing accounts from journalism. It should obtain the records capable of proving or disproving them.

Congress should determine whether J. Sparrow Holdings, Great Bend Holdings, Repeat Consultants International, Rainfloods, DGCI, or other relevant entities shared owners, managers, accounts, addresses, capitalization sources, counterparties, payment channels, instructions, or ultimate beneficiaries. Investigators should trace the chain from offshore parent, to United States entity, to bank account, to source of funds, to asset, to ultimate beneficial owner. They should obtain BVI corporate-service records, Virginia and Delaware entity records, beneficial-ownership materials, bank and wire records, KYC and source-of-funds files, tax filings, real-estate closing files, trust records, DLA procurement and payment records, and communications concerning the formation, funding, ownership, management, and use of each relevant entity.

The BVI is not an evidentiary dead end. The British Virgin Islands has enacted the Mutual Legal Assistance (United States of America) Act, giving domestic effect to a U.S.-specific criminal mutual-assistance framework, and the BVI Government states that mutual legal assistance may include obtaining evidence and witness statements, executing search and seizure operations, and freezing or confiscating assets. For tax matters, the United States and the United Kingdom, on behalf of the BVI, signed a Tax Information Exchange Agreement in 2002 providing for exchange of tax information. Congress should therefore request that the Department of Justice Office of International Affairs and, as appropriate, IRS Criminal Investigation, the FBI, Homeland Security Investigations, Treasury, and other competent agencies use available formal channels to obtain and preserve the BVI corporate, registered-agent, beneficial-ownership, banking, KYC, source-of-funds, tax, and asset records identified above. These mechanisms do not establish wrongdoing; they establish that relevant offshore records can be lawfully sought and tested against the allegations. See British Virgin Islands, Mutual Legal Assistance (United States of America) Act (Act 5 of 1990, rev. 2020); Government of the Virgin Islands, Request Mutual Legal Assistance; U.S. Department of the Treasury, U.S. and U.K. Sign Tax Information Exchange Agreement for the British Virgin Islands (Apr. 3, 2002).

The existence of an offshore company, layered ownership structure, federal contractor, or shared business relationship does not itself establish wrongdoing. The congressional question is whether the formal structure accurately reflected who supplied the money, who exercised practical control, who gave instructions, and who ultimately received the economic benefit. That same methodology should be applied to representations made in Washington: formal titles and disclosed relationships should be tested against the documentary record of actual direction, knowledge, funding, control, and benefit.

Congress should obtain Aziz's relevant FARA records, calendars, briefing books, talking points, emails, text and messaging communications, meeting memoranda, post-meeting reports, instructions from Erbil, communications with Masrour Barzani or his staff, and records identifying the source of factual assertions made to United States officials. Aziz should be afforded an opportunity to explain the record under oath, including who directed particular communications, what information she possessed when they were made, and whether she or the Washington office received warnings or contrary information bearing materially on those representations.

Dosky likewise should be afforded an opportunity to testify under oath concerning his relationships, instructions, services, compensation, corporate roles, federal-contracting activities, ownership interests, source of funds, banking relationships, and knowledge of the relevant property and entity structures. Congress should compare his testimony with the underlying corporate, banking, procurement, property, tax, and beneficial-ownership records.

Recent federal export-control enforcement supplies an additional investigative analogue without establishing any fact about Haval Dosky or the entities identified here. In *United States v. Lui*, DOJ alleges that a U.S. company used third-country transshipment, false end-user and destination documentation, freight forwarders, and foreign payment flows to conceal the true destination and end user of export-controlled computer servers; the indictment charges conspiracy to violate the Export Control Reform Act and Export Administration Regulations, outbound smuggling, and

conspiracy to commit money laundering. The relevance here is methodological: an intermediate jurisdiction, nominal purchaser, corporate entity, invoice, bank account, or freight intermediary should not be treated as conclusive if primary records identify a different principal, destination, controller, source of funds, or beneficiary. Congress should therefore test the Dosky-related corporate and financial record against operational reality rather than commercial form. See U.S. Department of Justice, *California Man Arrested for Smuggling More Than $300 Million in Export-Controlled Computer Servers to China* (Oct. 1, 2026).

The governing investigative principle should be simple: test the representation, not merely the label; test the function, not merely the professional title; and test formal ownership against actual control, funding, and benefit. Congress need not assume either deception or innocence. It can determine from records and sworn testimony whether the United States' "subnational diplomacy" relationship with the KRG rested on a substantially accurate and complete account – or whether material facts concerning control, corruption, repression, financial interests, foreign-policy alignment, or the true beneficiaries of relevant structures were withheld, obscured, or presented in a materially misleading manner.

If the latter occurred, the congressional concern would extend beyond any single inaccurate statement or isolated transaction. It would raise the broader institutional question whether American appropriations, security assistance, diplomatic access, procurement decisions, immigration treatment, sanctions policy, or other governmental actions were influenced by an incomplete understanding of the persons, interests, financial structures, and activities behind the relationship. The purpose of this case study is to give Congress a concrete, records-based method for answering that question.

Case Study Nine – Alleged Barzani-Linked Counterfeiting and Contraband: Questions Concerning Illicit Finance, Tax Loss, and National Security.

The Complaint alleges that Barzani-linked actors participated in counterfeiting, piracy, and smuggling involving United States-registered whiskey, tobacco, pharmaceutical, and other brands and that resulting proceeds benefited the alleged enterprise and terrorism-linked collaborators. Those allegations remain unadjudicated. Independent regional reporting nevertheless supplies a concrete reason for Congress to investigate rather than dismiss the subject as ordinary trademark infringement: OCCRP has documented a large Iraq- and Kurdistan-centered black-market cigarette economy, identified active counterfeit-cigarette factories in Iraq linked to the network of Nizar Hanna Nasri, and reported longstanding financial and commercial relationships between that network and members of the Barzani family. OCCRP also recorded denials of smuggling and counterfeiting by Nasri representatives and denials of wrongdoing by relevant Barzani representatives. The congressional task is therefore records-based verification, not assumption.

Congress should reconstruct the alleged manufacturing and revenue chain from beginning to end: factory ownership and beneficial control; industrial machinery and raw-material purchases; bulk alcohol or tobacco inputs; bottles, corks, labels, cartons, printing plates, tax indicia, and packaging; trademarked brands copied; warehouses and transporters; customs declarations and certificates of

origin; distributors and end markets; payment accounts and correspondent banks; and the persons who ultimately received the profits. The inquiry should determine whether the alleged activity injured American brand owners, displaced lawful sales, evaded taxes or customs revenue, or financed other conduct examined elsewhere in this *Petition*.

Consistent with Treasury's October 1, 2026 *A7* methodology, investigators should test whether goods descriptions, certificates of origin, invoices, nominal counterparties, and commercial entities accurately reflected the actual goods, controller, source of funds, destination, and beneficiary, rather than treating apparently ordinary trade documentation as conclusive. The *A7* action establishes no fact concerning the actors identified in this case study; it supplies an investigative method.

The accounting should distinguish four separate financial questions: **public revenue loss**; **private company and investor impact**; **criminal proceeds**; and **recoverable or facilitating assets**. Congress should determine what federal, state, local, Iraqi, KRG, or other taxes, duties, tariffs, fees, or revenues were lost; what provable economic injury was suffered by legitimate manufacturers, trademark owners, distributors, employees, and investors; what profits were generated by the illicit trade; and what money, accounts, machinery, warehouses, vehicles, companies, real estate, or successor assets may be subject to restitution, tax assessment, civil or criminal forfeiture, trademark remedies, penalties, or other recovery under applicable law. Investor impact should be measured rather than presumed, because direct corporate injury does not automatically establish a separate shareholder recovery claim.

Federal enforcement supplies useful methodology rather than factual equivalence. In *United States v. Shukla and Panchal*, federal prosecutors charged foreign nationals and India-based companies in a scheme involving approximately 68,600 cartons of counterfeit Newport cigarettes, international wire payments to India and Dubai, and shipments intercepted at the Port of Miami. In the British American Tobacco North Korea matter, DOJ treated concealed tobacco commerce through a third-party company, front companies, U.S.-dollar banking, and sanctions evasion as a bank-fraud and national-security matter, resulting in more than $629 million in combined penalties. And in federal contraband-cigarette prosecutions, courts have separately imposed restitution for excise-tax loss, forfeiture judgments representing criminal proceeds, and civil forfeiture of bank funds, vehicles, aircraft, cigarettes, and other facilitating assets. Those matters prove nothing about the persons identified here; they demonstrate what investigators should trace, quantify, and preserve.

Cross-cutting test – Camouflaged beneficial ownership and U.S. intake. The first nine case studies describe different alleged functions (detention, contracting, oil, expropriation, assistance end-use, intelligence, and Washington representation/provenance). A separate question is how value, if illicit, was made to look ordinary once it touched the United States: legal title in a spouse, relative, trust, attorney, or other nominee; entities that conceal the natural person who benefits; attorney- or fiduciary-controlled accounts; and real property or bank access that does not match declared official income. Congress should ask, for each U.S. asset and account in the record: who holds legal title; who enjoys the benefit and control; what was the source of funds; and whether the ownership story given to a bank, a title company, an agency, or a court matches the documentary chain. Straw ownership, if proved, is a method. It is not itself an additional standalone fraud. It is the alleged

means by which the other pathways enter American institutions. The detailed reconstruction belongs in the property, tax, and financial-infrastructure chapters of this *Petition*, not in a duplicate case study of the Beverly Hills house.

Circumvention Strategies: Avoiding the Substance of U.S. Law, Disclosure, and Accountability

The record assembled in this *Petition* raises a cross-cutting question whether particular persons or entities used circumvention strategies – formally lawful or facially separate structures, intermediaries, jurisdictions, professional relationships, nominees, trusts, corporate vehicles, account changes, or other transactional arrangements that may have had the practical effect of avoiding the substantive operation of United States law, required disclosure, financial scrutiny, beneficial-ownership transparency, sanctions controls, procurement safeguards, or governmental accountability.

The existence of such a structure does not itself prove unlawful purpose. Companies, trusts, nominees, professional accounts, foreign jurisdictions, and changes in service providers may all have legitimate uses. The congressional inquiry should therefore focus on function, timing, sequence, knowledge, and effect: what legal or compliance requirement existed; what obstacle, inquiry, disclosure demand, banking concern, sanctions restriction, procurement control, or governmental scrutiny arose; what structural or transactional change followed; who directed that change; and whether the change merely served a legitimate purpose or instead enabled substantially the same activity to continue while avoiding the control that had previously applied.

Particular attention should be given to repeated substitution and migration: one entity replaced by another, one account replaced by another, one nominee or titleholder substituted for another, one professional or financial institution replaced after raising compliance concerns, one jurisdiction exchanged for another, or one formal relationship reduced while operational ties continued through common personnel, funding, instructions, beneficiaries, or intermediaries. A single change may be innocent. A repeated pattern of change following scrutiny, disclosure demands, rejection, or enforcement concern may present a materially different evidentiary question.

Congress should determine whether any such pattern functioned to circumvent rather than comply with United States requirements – whether relating to sanctions, FARA, beneficial ownership, source-of-funds disclosure, banking due diligence, procurement, tax, immigration, asset tracing, or other federal law – and whether American professionals or institutions knowingly or unknowingly supplied the infrastructure through which that circumvention occurred.

Novel Architecture Does Not Necessarily Create a Legal Safe Harbor

Congress should not assume that a transaction, detention practice, disclosure strategy, financial structure, or other course of conduct escapes scrutiny merely because no reported case presents precisely the same factual configuration. In *Hope v. Pelzer*, 536 U.S. 730, 739-41 (2002), the Supreme Court rejected the proposition that an official action is protected merely because the very action in question had not previously been held unlawful where pre-existing law supplied fair warning. The

analogy here is methodological: Congress should identify the substantive prohibition first and then determine whether a novel structure or method accomplished what existing law already prohibited, rather than treating ingenuity of form as a safe harbor from established legal obligations.

Compliance should also be judged not only by formal statements but by conduct surrounding them. Where records show instructions to conceal, delete, reroute, disguise, substitute intermediaries, change accounts, alter entity structures, or otherwise make activity harder to trace after scrutiny arose, those circumstances may bear on knowledge, intent, and good faith. Such conduct does not automatically establish illegality, and ordinary privacy, security, or business practices may have innocent explanations. Congress should determine the explanation from chronology, contemporaneous communications, compliance records, and the practical effect of the change.

These examples do not prove that an integrated enterprise existed. They illustrate the method by which Congress can test that hypothesis: identify the asserted function, reconstruct the complete documentary chain, determine who directed and benefited from it, compare apparently separate events for recurring participants and infrastructure, preserve contrary evidence, and distinguish documented facts from allegations at every step.

Source, causation, and control should be established separately. Knowledge is not participation. Overlap is not causation. Association is not proof of direction or control. Where the same people, entities, properties, transactions, or subject matter appear in parallel litigation, public reporting, or federal investigations, Congress should determine who originally possessed the information, who communicated it, what independent sources existed, and what evidence shows actual direction, participation, or causal responsibility before attributing conduct to any person.

Federal Questions and a Records-Based Investigative Method

Federal issues presented for investigation.

The evidence and allegations described below warrant congressional examination of several distinct federal questions, including whether FARA registration and disclosure obligations were fully satisfied; whether materially false, misleading, concealed, or incomplete representations were knowingly made in matters within federal jurisdiction; whether sanctions, procurement, appropriations, tax, banking, beneficial-ownership, immigration, or federal-assistance requirements were violated; whether United States funds were diverted or misused; whether unregistered persons acted directly or indirectly for foreign principals; whether conduct outside FARA's political-activity framework implicates the separate notification requirements applicable to certain agents of foreign governments under 18 U.S.C. § 951; and whether governmental authority was used to deprive persons of federally protected rights. These are investigative predicates, not findings of guilt.

A useful investigative benchmark appears in OHCHR's September 2026 methodology. OHCHR includes findings when a body of verified information supplies 'reasonable grounds to believe' that the facts occurred as described, while separately requiring that any legal conclusion satisfy all elements of the asserted violation. That standard does not govern Congress, but it supplies a

disciplined model for preliminary oversight: Congress need not begin with adjudicated proof; it should ask whether verified information provides reasonable grounds for investigation, and it should reserve ultimate legal conclusions until the applicable elements are established.

Congress should employ a two-step inquiry: first determine, from the credible documentary and testimonial record, what conduct actually occurred; second, test those established facts against the governing statutory, regulatory, constitutional, contractual, or ethical standards. Allegation, proof, and legal consequence should not be collapsed into a single step. The existence of an allegation, investigation, report, or congressional inquiry does not constitute a finding of wrongdoing; the purpose of oversight is to determine what the evidence establishes, not to presume the answer.

Where an allegation cannot be supported by identifiable credible evidence after reasonable inquiry, it should play no role in Congress's ultimate factual conclusions. The same discipline should apply in the opposite direction: primary records, corroborating witnesses, financial evidence, metadata, contemporaneous reporting, admissions, and independently established facts should be weighed according to their actual evidentiary value rather than discounted merely because an interested person denies the allegation. Credibility should be tested through specificity, internal consistency, contemporaneous corroboration, documentary evidence, metadata, prior consistent reporting, admissions against interest, and consistency with independently established facts. Pattern evidence should be used for its proper purpose – to test credibility, knowledge, context, common method, and significance – not as a substitute for proof of a specific act.

Test the representation, not the label.

Congress should preserve the precise language and qualification of each material representation, identify when and where it was made, and compare it with the contemporaneous governmental and documentary record. The inquiry should address literal falsehoods, materially incomplete answers, and half-truths that convey a false impression of completeness. *See United States v. Blackley*, 167 F.3d 543, 551 (D.C. Cir. 1999). A later qualification, amendment, or assertion of uncertainty does not necessarily resolve an earlier categorical representation; investigators should determine when any correction occurred, what contrary information was already known or available, and what federal action had occurred in the meantime.

Recent federal fraud investigations illustrate the same principle. Investigators do not treat labels such as “nonprofit,” “vendor,” “consultant,” “landlord,” “board member,” or “independent contractor” as dispositive. They test operational reality: who formed and controlled the entity; who controlled its bank account; whether the identified officers, directors, vendors, or counterparties actually existed and performed the represented functions; whether invoices and contracts corresponded to actual services; whether ostensibly independent parties were instead affiliated with the recipient of the funds; and who ultimately received the economic benefit. The September 16, 2026 federal homelessness-fraud cases announced in the Central District of California, together with the FBI affidavit in *United States v. Soofer*, provide current examples of that records-based methodology. Those proceedings establish no fact concerning any person identified in this *Petition*; they illustrate how investigators test form against function.

The same method should be applied to every United States grant, contract, reimbursement, assistance payment, procurement award, or other federal benefit implicated here. Congress should preserve the representations that induced the payment and compare them with actual performance and ultimate expenditure: what was promised, who certified it, what evidence supported the certification, what the United States relied upon, what was actually delivered, and where the money ultimately went. *United States v. Mitchell,* announced September 16, 2026, is a current federal example of prosecutors comparing grant representations concerning organizational capacity and services against alleged actual staffing, performance, and expenditures; the allegations in that matter remain unadjudicated.

Materiality should also be tested by consequence: would the agency, contracting officer, bank, court, licensing authority, immigration officer, congressional office, or other decisionmaker have acted differently had the complete facts been disclosed? A formal assurance, certification, filing, contractual representation, or end-user statement should be treated as the beginning of verification, not the end of it. For relevant transfers and transactions, investigators should ask three recurring questions: What was the true destination? Who was the true end user or beneficiary? And what was the true end use or purpose?

Test the function, not merely the professional label.

A payment characterized as a legal fee, consulting fee, advisory retainer, public-relations expense, reimbursement, board fee, or other professional compensation does not by itself establish the economic or governmental function the payment actually served. Congress should determine what work was actually performed, what deliverables were produced, what time was devoted to the engagement, who referred the work, what result was sought, what access or influence the recipient possessed, and whether the payment corresponded to documented professional services or instead compensated another form of activity. Contemporary anti-corruption proceedings abroad illustrate the same methodological question without supplying United States substantive law: whether compensation labeled as legal or consulting fees corresponded to genuine professional services or instead allegedly purchased influence.[9]

That function-over-form discipline also has a constitutional analogue. In *Agency for International Development v. Alliance for Open Society International, Inc.*, 570 U.S. 205, 215 (2013), the Supreme Court refused to allow the constitutional boundary governing federal funding conditions to turn on how the Government characterized the program, warning against reducing the inquiry to a "simple

[9] Parquet national financier, Tribunal judiciaire de Paris, Communique de presse du procureur de la Republique financier (July 23, 2025) (stating that Rachida Dati was ordered to stand trial on charges including passive corruption and influence peddling, and receipt of proceeds of abuse of power and breach of trust), https://www.tribunal-de-paris.justice.fr/sites/default/files/2025-07/250723_CP%20ORTC%20RNBV%20Dati%20VD.pdf; Organized Crime and Corruption Reporting Project, "*Ex-French Justice Minister Stands Trial Over Renault-Nissan Consultancy Case*" (Sept. 16, 2026) (Referring prosecutors' allegations concerning EUR 900,000 in lawyer's fees and Dati's position that she performed legitimate legal work and denies influence peddling), https://www.occrp.org/en/news/ex-french-justice-minister-stands-trial-over-renault-nissan-consultancy-case.

semantic exercise." The analogy here is limited but useful: Congress should not permit a professional, governmental, corporate, diplomatic, or contractual label to substitute for evidence of what a person or entity actually did, who controlled the activity, what function it served, and what legal requirements attached to that function.

Congress should test substantial professional payments against contemporaneous evidence of actual performance. For each material legal, consulting, advisory, lobbying, public-relations, management, or similar payment, investigators should obtain the engagement agreement, scope of work, invoices, time records, correspondence, drafts, memoranda, reports, meeting records, deliverables, expense documentation, and evidence of the recipient's actual performance. The absence of conventional work product does not by itself establish that a payment was improper, particularly where services were oral, strategic, or relationship-based. But unexplained compensation materially disproportionate to documented services is an appropriate reason to examine what economic benefit or governmental result the payment actually purchased.

Professional compensation should also be examined for the value of access. In influence-related arrangements, the economically valuable service may not be a conventional written deliverable. It may be access to decisionmakers, introductions, credibility derived from prior public service, knowledge of governmental processes, intervention with officials, reputation, or the ability to cause another person to consider or take governmental action. Congress should therefore examine both tangible work product and the governmental access or influence associated with the recipient.

For each material payment, Congress should examine both sides of the transaction independently: what the payer intended to obtain and what the recipient understood the payment to compensate. The same transaction may appear materially different when viewed from the records of the payer, intermediary, and recipient. Investigators should therefore compare engagement documents and invoices with internal payer communications, instructions, expected outcomes, governmental-contact records, and subsequent actions. The recurring three-part test should be: What was the payment called? What work was actually performed? What benefit did the payer actually seek and receive?

Concurrent roles should be mapped chronologically. Where a person simultaneously holds or recently held governmental office, maintains professional or commercial relationships, advises a foreign or governmental principal, and receives substantial compensation, Congress should determine whether those roles remained genuinely separate or intersected in particular matters. The inquiry should identify the precise dates of public responsibility, private engagement, compensation, governmental contacts, reported actions, and resulting benefits.

A professional title should neither establish suspicion nor terminate inquiry. Lawyers, consultants, lobbyists, accountants, fiduciaries, and former officials routinely perform lawful and valuable services. Conversely, describing a payment as a professional fee does not establish what activity the payment compensated. The appropriate inquiry is documentary: identify the engagement, services actually performed, deliverables produced, time and expenses incurred, governmental contacts made, instructions received, results sought, and benefit obtained by the payer. Congress should test

the economic substance of the relationship rather than accept either an accusatory characterization or a professional label at face value.

Federal counter-TOC strategy likewise treats enablers as part of the investigative architecture. CRS describes a 2023 strategic pillar titled "Targeting TOC enablers" and explains that effective counter-network work examines the "people, tools, and methods" that enable criminal networks to operate, including facilitators and illicit-finance pathways. See CRS IF12829, at 2. That framework does not turn lawful legal, accounting, lobbying, fiduciary, corporate, banking, consulting, or public-relations services into criminal conduct. It supports only the functional inquiry applied throughout this *Petition*: what each intermediary actually did; what information the intermediary possessed; whose interests were served; what funds, instructions, or access passed through the intermediary; and whether otherwise lawful services were knowingly used to facilitate unlawful conduct or to conceal source, ownership, beneficiary, control, or purpose.

Function Over Form: Nominal Separateness and Operational Reality

Formal separateness should likewise be tested against operational reality. In *Association of American Physicians & Surgeons, Inc. v. Clinton*, 997 F.2d 898, 915 (D.C. Cir. 1993), the D.C. Circuit, in the materially different FACA context, explained that a consultant may be treated as a member where the person's involvement and role are "functionally indistinguishable" from those of formal members. The case does not govern ownership, agency, procurement, FARA, money laundering, or beneficial ownership here. Its narrower investigative lesson is useful: formal title is not always a sufficient substitute for examining actual function.

Congressional oversight of the Legal Services Corporation has likewise examined what hearing participants described as "mirror corporations": legally separate entities that shared office space, equipment, personnel, or other resources in circumstances raising questions whether restricted activity remained operationally connected to a federally funded grantee. See Legal Services Corporation: Hearing Before the Subcommittee on Commercial & Administrative Law of the H. Comm. on the Judiciary, 107th Cong., 2d Sess. 10-11 (Feb. 28, 2002). That hearing establishes nothing concerning any person or entity identified in this. It illustrates why Congress should determine whether separate incorporation, separate titles, separate trusts, separate accounts, or separate professional roles reflected genuine operational independence or instead functioned as components of common control, support, or benefit.

Congress should apply that same function-over-form test to any web of companies, trusts, nominees, and professional intermediaries identified here. A transaction that appears arm's-length on paper may not be economically independent if the same persons supplied funds, instructions, personnel, professional infrastructure, addresses, accounts, or ultimate benefits. Investigators should determine who actually formed, funded, staffed, directed, administered, communicated for, and benefited from each structure, and should test apparent arm's-length relationships against common control and economic substance rather than assume independence from formal separateness alone. **FOREIGN-STATE CORPORATE FORM DOES NOT NECESSARILY END THE ENFORCEMENT INQUIRY.**

The *Citgo/PDV Holding* proceedings provide a useful, but legally distinct, function-over-form analogue. See *Crystallex International Corp. v. Bolivarian Republic of Venezuela*, 932 F.3d 126, 137–52 (3d Cir. 2019) (affirming the district court's determination that PDVSA was Venezuela's alter ego for purposes of attachment and execution against PDVSA's shares in PDV Holding).

Public reporting on the long-running Crystallex enforcement litigation describes a federal court process in which creditors were permitted to pursue the shares of PDV Holding after litigation over whether PDVSA could be treated as Venezuela's alter ego for enforcement purposes. That history does not establish alter-ego liability for the KRG, any Barzani-linked entity, or any asset identified in this Petition. It does reinforce the investigative principle that Congress should examine ownership, governance, funding, direction, operational control, and economic benefit before treating formal corporate separateness as dispositive. See Source 210.

CORPORATE FORM DOES NOT END THE PERSONAL-RESPONSIBILITY INQUIRY.

Federal customs-fraud law supplies a useful, but statute-specific, analogue. In *United States v. Trek Leather, Inc.*, 767 F.3d 1288 (Fed. Cir. 2014) (en banc), the Federal Circuit held that a corporate officer could be directly liable under 19 U.S.C. § 1592 for his own conduct in introducing merchandise through materially false customs information without requiring the Government first to pierce the corporate veil. The customs statute does not govern the foreign sale of counterfeit U.S.-branded goods alleged in this Petition and establishes no liability concerning any Barzani-linked person. Its narrower investigative lesson is useful: Congress should identify the individuals who actually authorized, directed, executed, approved, concealed, or knowingly facilitated each material act rather than treating a corporation, trust, governmental office, intermediary, distributor, or other formal entity as the endpoint of the inquiry.

THE INQUIRY SHOULD BE OPERATIONAL, NOT TITULAR.

Congress should determine who selected counterparties, approved transactions, instructed intermediaries, authorized representations, controlled payments, reviewed or approved documentation, received warnings, and possessed final decision-making authority. Formal office, corporate title, nominal ownership, or delegation to a subordinate should not substitute for that records-based inquiry.

Delegation should be investigated, not presumed exculpatory. Where a senior official or executive delegated implementation to subordinates, brokers, lawyers, consultants, corporate personnel, distributors, or other intermediaries, Congress should determine what authority was retained, what instructions were given, what reports or warnings were received, what approvals were required, and whether the official possessed the ability to prevent, correct, or terminate the conduct.

A current federal criminal complaint provides a particularly useful function-over-form analogue. In *United States v. Reiber & Davydov*, No. 2:26-mj-05499-DUTY (C.D. Cal. Sept. 18, 2026), federal investigators alleged that foreign shareholders removed themselves from a Virginia company's public filings and installed American-facing management while retaining authority over consequential

decisions, compensation, payments, bank accounts, and operations. The same complaint notes that FAR 52.204-17 treats control as a functional inquiry and identifies ownership, interlocking management, shared facilities or equipment, and common use of employees among indicators of control. The complaint does not establish any fact concerning the persons or entities identified in this Petition. Its relevance is methodological: Congress should follow control as rigorously as it follows money. The name on the filing may identify the nominal actor; bank authority, internal instructions, compensation decisions, management power, shared personnel and infrastructure, and ultimate economic benefit may identify who actually controlled the enterprise. See *Reiber & Davydov Aff*. ¶¶ 18, 59-62.

Legal characterization should follow operational reality, but operational overlap does not eliminate the need for individualized proof. Shared addresses, counsel, accounts, counterparties, beneficiaries, personnel, or subject matter may justify inquiry; they do not by themselves establish agency, control, conspiracy, direction, or misconduct. Congress should test formal labels against actual function while preserving a separate source-and-causation inquiry for each person, act, disclosure, transaction, and evidentiary item.

Independent activity is not coordinated service. A further distinction from the material-support cases is useful by analogy only: activity undertaken independently is analytically different from activity performed at another actor's direction, under its control, or in coordination with it. *Elshinawy*, applying *Holder*, emphasized that § 2339B does not criminalize independent advocacy and that "service" refers to concerted activity rather than independent action. That terrorism statute does not govern ordinary lobbying, legal, commercial, or governmental relationships described elsewhere in this Petition. The narrower investigative principle is one Congress can use safely: do not infer agency or coordination from agreement, association, access, or favorable advocacy alone; test instructions, communications, funding, reporting lines, control, intended benefit, and actual conduct. See *United States v. Elshinawy*, Crim. No. ELH-16-0009, ECF No. 83, at 7-8, 17, 21-23 (D. Md. Dec. 16, 2016).

Congress should compare every material structure in two dimensions: how it appeared in public filings and how it operated in practice. Formal independence should not be confused with actual independence. Investigators should identify the persons with actual decision-making authority and determine whether a transfer, trust, nominee, subsidiary, holding company, or professional intermediary actually changed ownership or control, or merely interposed another layer that obscured continuing ownership, direction, or benefit.

The involvement of lawyers, accountants, registered agents, trustees, fiduciaries, consultants, or other professionals may be entirely legitimate. Congress should nevertheless determine whether professional documentation merely recorded legitimate transactions or instead gave concealed ownership, control, funding, or beneficial interests an appearance of legitimacy that the underlying operational record did not support. The investigative question is not simply what an entity called itself, but what the underlying records show it actually was, who actually controlled it, who actually benefited, and what a responsible decisionmaker would have done had those facts been known.

Test the safeguard in operation, not merely on paper.

The existence of a registration, certification, compliance procedure, verification process, screening mechanism, approval requirement, or formal safeguard does not establish substantive compliance. Congress should determine what each asserted safeguard actually tested; what information it obtained and independently verified; what information it merely accepted at face value; what exceptions, overrides, or workarounds existed; who could authorize them; how identified discrepancies or red flags were treated; and whether actual practice corresponded to representations made about the safeguard. A process that appears to verify a material fact but does not actually test that fact should not be treated as proof that the underlying requirement was satisfied.

That methodology should be applied across the subjects in this *Petition*. A FARA registration should be compared with the activity actually performed; a beneficial-ownership certification with the person who actually supplied funds, controlled the entity, and received the economic benefit; a source-of-funds representation with the underlying bank trail; a procurement certification with actual ownership and performance; a diplomatic-status characterization with State Department and Office of Foreign Missions records; and a representation concerning governmental independence or institutional control with contemporaneous instructions, funding, communications, and reporting chains. The inquiry is not whether a form or procedure existed, but whether the underlying reality matched what the United States was told.

Function Over Form: Reconstruct the End-to-End Operation.

The label is not the inquiry. The function is. Congress should determine what a transaction, entity, trust, professional relationship, payment, contract, disclosure, governmental arrangement, or compliance mechanism actually did - not merely what it was called. Where conduct depends upon an integrated network of financiers, corporate entities, advisers, fiduciaries, attorneys, contractors, banks, real-estate vehicles, government officials, and foreign intermediaries, oversight should reconstruct the end-to-end system through which value, authority, documentation, and concealment moved. Investigators should identify who supplied the funds, who exercised authority, who prepared and transmitted records, who acted as agent or intermediary, how transactions were routed, and who ultimately benefited.

Congress should also compare public-facing representations with private operational communications. Public speeches, websites, promotional materials, FARA filings, governmental statements, certifications, and formal correspondence should be tested against internal emails, messaging platforms, instructions, engagement records, invoices, banking directions, and other private communications showing how the activity was actually conducted. Where timing, routing, ownership, documentation, entity selection, or transaction structure changed after a legal, sanctions, banking, source-of-funds, beneficial-ownership, or regulatory concern arose, Congress should determine whether the change reflected legitimate compliance or an effort to avoid detection, disclosure, review, or enforcement.

Where direct totals are unavailable, Congress should reconstruct scale from capacity evidence while clearly distinguishing estimates from proved totals. Relevant indicators may include payroll size, property holdings, transaction frequency, contract volume, equipment inventories, staffing, recurring transfers, operational footprint, or other independently verifiable measures. The same inquiry should distinguish actual authority, affiliation, sponsorship, control, and beneficial ownership from appearances created by titles, branding, shared addresses, overlapping personnel, websites, correspondence, or professional relationships.

Representation, Safeguard, and Reality: Congress Should Test What Actually Occurred

Congressional oversight should distinguish the existence of a policy, filing, certification, audit, registration, compliance procedure, verification process, or professional relationship from whether it functioned as represented. The inquiry should compare each external representation with contemporaneous internal records; determine what a purported safeguard actually tested and what it merely accepted; identify exceptions, overrides, workarounds, or informal practices; and determine whether the formal mechanism supplied genuine control or only the appearance of control. The objective is straightforward: determine whether the United States was shown the real operation of the system or merely its formal description.

A current congressional staff report illustrates that records-based methodology. In its September 16, 2026 interim report concerning ActBlue, three House committees compared representations about verification procedures with internal documents describing what those procedures actually checked; examined repeated fraud indicators cumulatively; and tested assertions of attorney-client privilege against the purpose, audience, and function of the communications at issue. The underlying subject matter is different, and that report establishes nothing concerning any person identified here. Its methodological relevance is that congressional oversight tests representations against operational reality and contemporaneous internal records. See Staff of the Committee on House Administration, Committee on the Judiciary, and Committee on Oversight and Government Reform, *Fraud on ActBlue, Part III: ActBlue's Failure to Prevent Illegal Foreign Political Contributions* (Interim Staff Report, Sept. 16, 2026).

Formal Compliance Is Not Substantive Accountability.

Congress should determine whether the institutions, disclosure systems, audit procedures, certifications, anti-corruption mechanisms, and review structures identified in this *Petition* functioned as genuine instruments of accountability or merely supplied the outward architecture of compliance. A process can possess the offices, forms, policies, personnel, and terminology of a legitimate safeguard yet fail in substance if it does not independently verify facts, investigate warning signs, preserve unresolved matters, escalate contrary evidence, or produce corrective action. Congressional oversight should therefore distinguish a functioning compliance system from a Potemkin compliance structure - one more concerned with reputational management, administrative closure, or institutional risk avoidance than with factual verification and legal compliance.

Congress should examine the life cycle of every significant warning identified in this *Petition*: who first received it; whether acknowledgment or review was required; who investigated it; what records were consulted; whether it was escalated; who possessed authority to keep the matter open or close it; whether closure was premature; and whether reorganization, reassignment, delay, personnel removal, or loss of institutional memory prevented a substantive resolution. Silence is not proof of wrongdoing. But where a legal or institutional framework requires review, acknowledgment, reporting, escalation, or corrective action, Congress should determine whether silence reflected compliance, neglect, deliberate nonresponse, or a failure of the system itself.

Materiality and knowledge should be tested separately and chronologically.

Materiality does not turn solely on whether the United States was successfully deceived; a representation may matter because it was capable of influencing oversight, appropriations, sanctions enforcement, foreign-agent compliance, procurement, security assistance, diplomatic engagement, immigration decisions, or other governmental action, or because it forced federal investigators to spend finite resources reconciling competing accounts. Knowledge should be reconstructed from what the responsible person possessed, received, reviewed, discussed, or was expressly alerted to before the representation was made, including evidence bearing on conscious avoidance. Repeated independently verifiable discrepancies across subjects, agencies, filings, and forums should be evaluated cumulatively as well as individually.

Was Any Material Representation Inaccurate or Incomplete, and If So, Why?

Determining that a representation was inaccurate, incomplete, or misleading should not end the congressional inquiry. It should begin the next and more important question: why was it inaccurate, incomplete, or misleading?

Congress should distinguish among materially different possibilities. A representation may have resulted from an innocent mistake, misunderstanding, translation problem, incomplete records, institutional compartmentalization, reliance upon inaccurate information supplied by another person, negligence in verifying important facts, conscious avoidance of contrary information, deliberate omission of material context, or an intentional effort to cause the United States Government to receive a materially false or misleading impression. Those circumstances are not equivalent and should not be treated as such.

The inquiry should therefore reconstruct the speaker's knowledge and information environment at the time each material representation was made. Investigators should determine what documents, warnings, internal communications, governmental reports, press reports actually received, financial records, prior statements, contrary evidence, or other information had reached the speaker or the organization before the communication occurred; who prepared or approved the representation; whether questions were raised internally; whether contrary information was investigated; and whether the representation was later corrected, qualified, repeated, or amplified after contrary facts became known.

Particular attention should be given to repeated discrepancies. A single inaccurate statement may be consistent with mistake or misunderstanding. Repeated materially similar statements after receipt of contrary information may present a different evidentiary question. Congress should determine whether subsequent communications reflected continuing confusion, institutional failure, negligent verification, conscious avoidance, or deliberate misdirection.

Directional Consistency: Distinguishing Negligence from Deliberateness, Good Faith, and Opportunity for Deliberation

Good faith is evidentiary, not merely rhetorical. Where a person attributes a discrepancy or challenged act to mistake, misunderstanding, reliance on counsel, institutional compartmentalization, or good-faith compliance, Congress can test that explanation against contemporaneous records: what the person actually knew; what warnings were received; whether contrary information was available; what legal or compliance advice was sought; whether corrective action followed; and whether substantially the same conduct continued after notice.

Deliberate conduct should also be distinguished from emergency error. In assessing knowledge, intent, and good faith, Congress should distinguish split-second decisions made under genuine operational pressure from conduct developed, repeated, documented, approved, or maintained over time. Where officials or intermediaries had time to obtain legal advice, review contrary information, respond to compliance concerns, correct prior representations, alter transaction structures, or discontinue challenged conduct, persistence may bear differently on knowledge and good faith than an isolated mistake made under emergency conditions.

Directionality may also be probative. Negligence ordinarily produces errors without a consistently one-sided effect; deliberateness is more likely to produce a persistently one-sided pattern of omission, distortion, or advantage. Congress should therefore test whether the direction of error, especially by Washington DC representatives and attorneys, is random or systematically favorable to the same interests, while recognizing that a one-sided effect, standing alone, does not prove intent. Congress should also test whether different standards of verification were applied depending on whether information supported or contradicted the representation being advanced. Repeated acceptance of favorable information with minimal scrutiny, coupled with heightened skepticism toward contrary governmental, documentary, journalistic, or witness evidence, may reveal a material lack of even-handedness. The question is not whether every evidentiary judgment was correct, but whether materially similar evidence was evaluated under materially different standards and, if so, why.

Material omission should be examined together with affirmative representation. Investigators should ask not only whether what was said was literally accurate, but what significant contrary evidence was known, why it was omitted, whether the omission recurred after notice, and whether the explanation for excluding it is credible when compared with the treatment of favorable evidence.

The evidentiary significance of recurring discrepancies should be assessed cumulatively as well as individually. Multiple independently sourced discrepancies that converge upon the same result, protect the same interest, or repeatedly omit the same adverse category may present a materially different investigative question from isolated error. The same discipline applies to any alleged manipulation of historical evidence or institutional records: Congress should reconstruct the complete contemporaneous record before determining whether the pattern reflects coincidence, ordinary negligence, institutional habit, conscious avoidance, coordinated messaging, or deliberate selection of the record.

Repetition after notice matters. Conduct that might initially be explained as mistake, misunderstanding, ignorance, or imprecision should be evaluated differently when substantially similar conduct continues after formal notice, explicit warning, correction, training, receipt of contrary records, or commencement of an investigation. The chronology of notice and repetition may be probative of knowledge, intent, conscious avoidance, or institutional tolerance, while still requiring person-specific proof.

Congress should also determine whether the speaker personally knew the relevant facts or instead relied upon information supplied by others. Where information passed through advisers, governmental offices, attorneys, consultants, foreign agents, public-relations personnel, or other intermediaries, investigators should identify who originated the factual assertion, who reviewed it, who possessed contrary information, and whether material qualifications or adverse facts were removed or omitted as the representation moved through the chain.

The governing principle should be one of evidentiary discipline: inaccuracy does not establish intent, and omission does not automatically establish concealment. But neither should repeated material discrepancies be dismissed as accidental without examining what the responsible persons knew, when they knew it, what warnings they received, and what they did after receiving them.

Where a representation was made in a matter within federal jurisdiction, Congress should separately determine whether the evidence presents any question under applicable federal false-statement, concealment, FARA, professional-responsibility, or other disclosure requirements. Those legal determinations require their own statutory elements, including where applicable materiality, knowledge, willfulness, and jurisdiction, and should not be presumed merely from the existence of an inaccurate or incomplete statement.

Red flags, internal warnings, and contrary information should be reconstructed chronologically.

Congress should identify not only what was ultimately represented, but what information had reached the responsible person before the representation was made. The chronology should include contrary documents, adverse governmental information, internal warnings, compliance concerns, public reporting actually received or discussed, documentary inconsistencies, reports for

clarification, legal advice concerning correction or disclosure, exception decisions, and other independently verifiable red flags.

No individual warning, adverse article, inconsistency, or disagreement establishes knowledge, intent, willfulness, or liability. But repeated notice followed by repeated materially inconsistent representations may have evidentiary significance different from an isolated mistake. Congress should therefore determine when each responsible person first received contrary information; whether that information was investigated or disregarded; whether later representations were qualified or corrected; and whether any mechanism existed to ensure that information learned by one part of an organization reached the persons speaking to Congress, federal agencies, DOJ/FARA, financial institutions, or other federal decisionmakers. The analysis should distinguish mistake from knowledge, disagreement from concealment, and incomplete information from conscious avoidance.

Red flags should also be aggregated rather than neutralized one at a time. A foreign account, ownership inconsistency, unexplained payment, unusual routing instruction, payroll anomaly, related-party transaction, contradictory public statement, professional intermediary, or unexplained asset may be innocuous when viewed alone. Repetition, convergence, or recurrence across independently sourced records may materially change the investigative significance. Congress should therefore evaluate warning indicators cumulatively and chronologically while continuing to determine the evidentiary weight and innocent explanation, if any, of each indicator separately.

Representations to Congress carry independent federal significance.

Representations made during an authorized congressional investigation or review are not merely matters of advocacy or public relations. Within its defined Legislative Branch scope, 18 U.S.C. § 1001 prohibits specified knowing and willful material falsification, concealment, false statements, and use of false documents in an investigation or review conducted pursuant to the authority of a congressional committee, subcommittee, commission, or office. 18 U.S.C. § 1001(a), (c)(2). That statute does not convert every disputed characterization, omission, mistake, or informal lobbying communication into a criminal offense; materiality, knowledge, willfulness, statutory coverage, and the circumstances of the communication must be established. Congress should nevertheless preserve the exact wording, question, answer, qualification, date, supporting material, and any later correction associated with each significant representation made in an authorized inquiry.

Professional capacity matters when Congress evaluates a representation. A further distinction should be preserved between ordinary political advocacy and factual communications made by an attorney in a professional representative capacity. The professional-conduct framework reflects that distinction. Model Rule 4.1 prohibits a lawyer, in the course of representing a client, from knowingly making a false statement of material fact or law to a third person; its commentary recognizes that misrepresentation may also arise from partially true but misleading statements or omissions equivalent to affirmative false statements. Model Rule 3.9 separately addresses lawyers appearing for clients before legislative bodies and administrative agencies in specified nonadjudicative proceedings, requiring disclosure of the representative capacity and incorporating specified duties of candor. These principles do not establish that any attorney identified in this *Petition* violated a

professional rule, and the applicability of any particular rule depends upon the attorney's jurisdiction, status, capacity, forum, and circumstances. They do, however, reinforce a basic investigative principle: Congress should determine not merely what was said, but who was speaking, for whom, in what professional capacity, in what forum, with what factual basis, and with what knowledge of materially contrary information.[10]

Completeness should be tested as part of the representation itself. Congress should therefore examine whether a communication was literally accurate yet materially incomplete; whether a disclosed fact was presented without another fact necessary to understand its significance; whether a lawyer or registered representative adopted or repeated information supplied by a client or principal; whether contrary information was known when the communication was made; and whether materially inaccurate or incomplete information was later corrected after contrary evidence became available. The inquiry should distinguish advocacy, opinion, prediction, and permissible rhetorical characterization from representations of objectively verifiable fact. That distinction protects legitimate advocacy while allowing Congress to focus upon factual representations upon which governmental decisionmakers reasonably could have relied. Congress should further determine whether selective disclosure, omission of material context, routing through intermediaries, changes in terminology, or other conduct functioned as affirmative misdirection of federal decisionmakers.

Later-discovered responsive records should trigger a reconciliation inquiry, not merely an update to the file. Where Congress, an agency, auditor, financial institution, or other federal decisionmaker was told that a production, disclosure, filing, certification, or review was complete, investigators should determine why subsequently identified responsive material was omitted; who possessed it; who defined and executed the search or review; whether organizational compartmentalization contributed to the omission; whether anyone affirmatively excluded the material; and what additional responsive records may remain undisclosed. A later production does not by itself establish prior concealment, but it can make the completeness of the earlier representation independently material to oversight.

The *Petition* accordingly does not use disagreement, advocacy, omission, incomplete information, or a subsequently contradicted statement as a synonym for a knowing falsehood; where the speaker's state of knowledge is material, Congress should determine it from contemporaneous records rather than infer it from the inconsistency alone. The inquiry must distinguish misinformation from missing information, and both from deliberate misdirection.

Official and contemporaneous records should anchor the inquiry.

State Department and Office of Foreign Missions records, DOJ/FARA filings and enforcement files, Treasury and OFAC records, federal court filings, agency contracts, corporate and tax filings, banking

[10] Bruce A. Green & Rebecca Roiphe, *Lawyers and the Lies They Tell*, 69 Wash. U. J.L. & Pol'y 37, 66-70, 104 (2022) (discussing Model Rules 3.3, 4.1, 8.4(c), and 3.9 and distinguishing professional representations from public political speech); see also Model Rules of Prof'l Conduct rr. 3.9, 4.1 & cmts. 1-2 (Am. Bar Ass'n).

and property records, calendars, emails, invoices, and other records generated before the challenged representation should be compared with later explanations. Press reporting may identify leads, but ultimate congressional findings and reports should rest on element-specific evidence. The objective is to move from allegation to evidence, and from evidence to findings that identify what is proved, what remains disputed, and what additional evidence is required.

Each major investigative proposition should be paired with the primary records capable of proving or disproving it. At the section level, congressional staff should be able to move directly from the asserted issue to the necessary bank and SWIFT records, KYC and source-of-funds files, beneficial-ownership and trust records, government payment and receipt ledgers, engagement and payment-source records, audit and compliance reviews, contemporaneous internal communications, drafts of representations made to Congress or federal agencies, and documents reflecting contrary information, internal warnings, exceptions, or proposed corrections. That structure converts a narrative allegation into an executable investigative plan.

The publicly visible record may be only the floor, not the full scope of a national-security concern. Open-source surveys of clandestine activity necessarily depend upon what becomes public and may understate conduct that remains classified, compartmented, unattributed, uncharged, or undisclosed. The absence of a public prosecution, public attribution, or publicly disclosed intelligence assessment therefore should not be treated as evidence that no underlying concern existed. Congress should obtain the classified, law-enforcement, diplomatic, counterintelligence, financial-intelligence, and other nonpublic records necessary to determine whether the public record assembled here represents the complete picture or only its visible portion. See CSIS, *A Survey of Reported Chinese Espionage, 2000 to the Present* (Mar. 2023) (describing its open-source catalogue as necessarily incomplete because the underlying activity is clandestine).

OHCHR's September 2026 reporting also supplies a useful caution concerning incomplete records. Where access barriers, confidentiality concerns, fear, and retaliation constrain Reporting, OHCHR treats the documented scope as indicative rather than comprehensive. The same principle is relevant here only as investigative methodology: a record affected by intimidation, inaccessible files, classified holdings, or reluctant witnesses should not be mistaken for the outer boundary of the conduct under examination.

Cross-event linkage should likewise be tested through recurring identifiers. A repeated telephone number, messaging handle, email address, device, IP address, geolocation, photograph, physical address, bank account, wire originator, corporate address, registered agent, attorney account, trust administrator, professional intermediary, or other identifier may connect incidents that appear unrelated when examined separately. Congressional investigators should preserve and correlate those identifiers across financial, corporate, communications, property, surveillance, litigation, and governmental records before treating any event as isolated.

Unless expressly identified as an established public-record fact, official finding, or direct documentary fact, references in this *Petition* to wrongdoing by identified persons describe

allegations, investigative evidence or leads, or questions presented for congressional investigation, not adjudicated findings of liability or criminal guilt.

No descriptive term such as "network," "enterprise," "facilitator," "intermediary," or "Barzani-linked" should be read as attributing criminality to an identified person unless the Petition expressly cites an adjudicated finding or conviction. Where this *Petition* summarizes allegations from pleadings, charging documents, investigative reporting, or other contested sources, those assertions are attributed to their sources and are presented for verification rather than adopted as established fact.

II. WHY CONGRESSIONAL ACTION IS NECESSARY NOW

Nothing in this *Petition* is directed against the Kurdish people or lawful Kurdish self-government. Plaintiffs and the Department of Justice, in different proceedings and with different evidentiary postures, have alleged conduct by identified Barzani-linked persons that raises questions concerning American taxpayer funds and, in the civil pleadings, activity alleged to benefit Iranian interests. Congress should distinguish the Kurdish people and legitimate regional institutions from the particular persons, entities, and conduct requiring investigation.

The United States' strategic relationship with the Kurdistan Region does not diminish the need to investigate credible allegations concerning individual officials. If substantiated, allegations that senior officials improperly billed Washington for ghost soldiers, diverted defense-fuel funds for private benefit, concealed beneficial ownership through foreign trusts, laundered illicit proceeds, violated United States banking or tax laws, counterfeited United States goods, facilitated activity benefiting the IRGC, or – as pleaded – participated in the killing of a United States agent, torture of a United States citizen, or assault of a protester in Washington would raise grave oversight questions. Each allegation should be tested separately against the applicable evidence and law.

The distinction between governmental objective and means is important. In its September 16, 2026 judgment in *Specialist Prosecutor v. Thaci et al.*, the Kosovo Specialist Chambers and Specialist Prosecutor's Office (KSC),[11] located in The Hague and where the United States government plays a critical role as a key financial contributor, political defender, and provider of its top chief prosecutors, emphasized, in a materially different factual and legal setting, that it was not the political objectives pursued by the accused that rendered their acts criminal; it was the means by which those objectives were pursued. The same analytical discipline should govern this inquiry. Nothing in this *Petition* asks Congress to question Kurdish self-government, the legitimacy of the

[11] The United States government acts as a principal international partner and a key non-EU contributing nation to the Kosovo Specialist Chambers and Specialist Prosecutor's Office (KSC) in The Hague. U.S. support includes providing senior legal professionals to the tribunal, allocating direct financial assistance, and maintaining strong diplomatic pressure to protect the court's sovereign jurisdiction. See U.S. Department of State, "*U.S. Support for International Accountability Mechanism in Kosovo*," press release, September 10, 2026. While KSC rulings are not binding on U.S. judges, federal courts looking at complex transnational crime, universal jurisdiction, or war crimes issues can cite the KSC's legal reasoning as persuasive authority.

Kurdistan Regional Government as an Iraqi subnational government, lawful advocacy for the people of Iraqi Kurdistan, or legitimate United States-Kurdish cooperation. The question is whether particular persons used unlawful means - including, where established by evidence and applicable law, fraud, bribery, money laundering, sanctions evasion, concealment, violence, intimidation, unlawful surveillance, retaliation, false federal representations, or misuse of United States funds or institutions – to advance governmental, political, familial, or private interests. A legitimate governmental or political objective does not make an otherwise unlawful means lawful.

Congress can and should value the Kurdish people and still refuse to confuse alliance with immunity. The durability of an alliance is not measured by the absence of scrutiny, but by its capacity to withstand the truth. Oversight exists precisely to ensure that access, alliance, official status, or political convenience do not harden into impunity or immunity.

Congress should also determine whether the recurrence, visibility, and institutional setting of any verified conduct demonstrate something more than isolated noncompliance: whether repeated use of American funds, institutions, financial channels, governmental access, public representations, and claimed legal protections – if established – reveals a degree of brazenness from which Congress could reasonably infer an expectation that strategic importance, political access, or institutional deference would reduce the likelihood of meaningful scrutiny or consequence.

HAS THE UNITED STATES' RELIANCE ON THE BARZANI-LED KRG BEEN MISPLACED, OR HAS THE RELATIONSHIP BEEN MAINTAINED ON AN INCOMPLETE, MISLEADING, OR MATERIALLY DISTORTED RECORD?[12]

That question should be answered from the documentary record rather than from alliance labels alone. Congress can compare the factual premises on which security assistance, diplomatic access, strategic cooperation, and governmental assurances rested with the primary record now available, and determine whether any material divergence resulted from incomplete information, advocacy, negligent verification, selective omission, conscious avoidance, or deliberate distortion. The inquiry is not whether every past act of cooperation was mistaken; it is whether continued United States reliance remained adequately informed as materially contrary evidence accumulated, and whether the relationship should be reassessed in light of verified facts rather than inherited assumptions.

If a relationship repeatedly presented to Congress and the Executive Branch as an alliance or strategic partnership rested materially upon representations that were false, incomplete, or misleading, Congress has an institutional interest in determining what it was told, what was omitted, who possessed contrary information, and whether American appropriations, security assistance, diplomatic access, procurement, immigration treatment, or other governmental decisions would

[12] The State Department strictly maintains that foreign policy is constitutionally the exclusive domain of the federal government. Subnational diplomacy explicitly frames local engagement as a component or tool of unified federal foreign policy, not an alternative to it. In cases like the Kurdistan Regional Government, using the subnational framework allows the State Department to justify its deep, direct military and economic cooperation with Erbil while formally maintaining its "One Iraq" policy – ensuring that all interactions ultimately respect the international sovereignty of the federal government in Baghdad.

have been different had the complete record been disclosed. Alliance cannot suspend law, erase accountability, or require the United States to avert its eyes from grave misconduct once credible evidence is placed before it.

Recent Supreme Court doctrine makes congressional oversight more, not less, important where private civil remedies are limited. In *Cisco Systems, Inc. v. Doe*, 609 U.S. ___ (2026), the Supreme Court held that federal courts may not create new causes of action under the Alien Tort Statute and that the Torture Victim Protection Act does not provide aiding-and-abetting liability. The Court emphasized that the creation of causes of action and the foreign-policy tradeoffs associated with international-law claims are matters for Congress and the political branches. That holding does not resolve any factual allegation or existing cause of action discussed in this *Petition*. Its institutional significance is narrower: dismissal or narrowing of a private civil claim does not determine whether the underlying conduct warrants congressional investigation, appropriations oversight or conditions under existing authority, sanctions or visa review, agency oversight, or referral for appropriate enforcement. Congress should not treat the limits of private litigation as a substitute for its own constitutional and oversight responsibilities.[13]

AJudicial Remedy Is Not the Measure of Congressional Responsibility

The absence of a judicial damages remedy does not establish that underlying conduct was lawful, harmless, or beyond governmental examination. Courts deciding private actions operate within jurisdictional, remedial, immunity, extraterritoriality, and separation-of-powers constraints that may prevent them from reaching or remedying alleged misconduct. *Meshal v. Higgenbotham*, 804 F.3d 417 (D.C. Cir. 2015), illustrates the distinction: the D.C. Circuit declined to create a Bivens damages remedy for alleged mistreatment of a United States citizen during an overseas national-security investigation, while recognizing the troubling character of the allegations. Subsequent Supreme Court decisions have further restricted expansion of Bivens remedies. The institutional lesson for this *Petition* is therefore limited but important: a judicial door that is procedurally or remedially closed is not necessarily an investigative door that Congress should leave closed.

That distinction is particularly important where the issues concern conduct abroad, national security, foreign relations, torture, arbitrary detention, or the creation of remedies – subjects on which courts have repeatedly emphasized Congress's institutional role. Congress possesses independent authority to investigate facts, obtain records, conduct oversight, condition appropriations under existing authority, examine agency performance, and make Petitions even where a private plaintiff cannot obtain damages. Congressional review should therefore ask what happened, what United States interests or obligations were implicated, what safeguards failed, and what existing executive, administrative, civil, criminal, sanctions, or Petition mechanisms are implicated, rather than treating the availability of a private cause of action as the measure of the public interest.

[13] *Cisco Systems, Inc. v. Doe*, 609 U.S. ___, slip op. at 1-14 (June 23, 2026) (holding that courts may not create new causes of action under the Alien Tort Statute and that the Torture Victim Protection Act does not provide aiding-and-abetting liability; emphasizing Congress's role in creating remedies and weighing foreign-policy consequences).

Foreign-Policy Sensitivity Does Not Eliminate Discrete Legal and Financial Questions.

The international and diplomatic dimensions of the Kurdistan Region do not place discrete questions of United States law, expenditure, financial accountability, or private conduct beyond scrutiny. In *Al-Tamimi v. Adelson*, 916 F.3d 1 (D.C. Cir. 2019), the D.C. Circuit cautioned against treating an entire controversy as nonjusticiable merely because it touches foreign affairs. The court required a discriminating analysis of the particular question posed and emphasized that abstraction and generality do not suffice. It further explained that potentially political issues must be separated from legal questions that can be resolved without making a policy choice committed to another branch. The same discipline should inform congressional oversight here. Congress need not determine the ultimate political status of the Kurdistan Region, reconsider the wisdom of United States foreign policy, or adjudicate historic regional disputes in order to determine who received United States funds; whether assistance was diverted; whether federal contracts were affected by fraud or bribery; whether property was purchased with forfeitable proceeds; whether FARA, sanctions, tax, immigration, or procurement requirements were satisfied; whether representations to the United States were accurate; or whether American intermediaries performed governmental, commercial, professional, or private functions. Foreign-policy complexity should narrow the inquiry to questions Congress can answer - not become a reason not to ask them.

National Security Requires Specificity, Not Deference by Label

Generalized invocation of national security, foreign affairs, intelligence sensitivity, or strategic partnership should not substitute for a factual explanation. In *Meshal*, the court emphasized that governmental national-security assertions should be authoritative and specific and that sensitive matters can be handled through tailored procedures rather than by abandoning scrutiny altogether. The same principle is appropriate for congressional oversight: if production of particular evidence would create a genuine security or diplomatic risk, the responsible Executive Branch official should identify the risk concretely enough for Congress to evaluate it.

Congress has established means to protect genuinely sensitive information, including classified briefings, closed hearings, secure production, compartmented access, redaction, anonymization, protective handling, and coordination with responsible agencies. The existence of sensitive information may determine how Congress investigates; it does not answer whether Congress should investigate. Assertions of national security or foreign-policy sensitivity should therefore be tested against the particular records requested and the particular risk asserted, not accepted as a categorical shield from fact-finding.

Has Private Enrichment by Barzani Family Members Jeopardized the Kurdistan Region's Standing with the United States – Leaving Ordinary Kurdish Citizens to Bear the Cost?

The scale of the private accumulation is not confined to one mansion.

An October 2025 investigation by the Organized Crime and Corruption Reporting Project, based on leaked financial, corporate, banking, and legal records and corroborated in significant part through

public property and corporate records, reported that holding companies ultimately owned by the five Barzani brothers acquired **31 properties across the United States between 2005 and 2019, worth more than $100 million**. OCCRP also reported high-value personal expenditures including luxury residences, commercial real estate, a Ferrari, designer purchases, jewelry, watches, horses, furniture, and other substantial private expenses. OCCRP emphasized that ownership of property through companies or offshore structures is not itself unlawful.

The source of the wealth is nevertheless a legitimate congressional question. OCCRP reported that financial records in the leaked files showed **at least $29 million of Barzani spending originated with Golden Eagle Global and Ster Group**, two major Kurdish conglomerates. The same investigation reported that the Kurdish Golden Eagle companies had no publicly disclosed ownership ties to the Barzani family, while leaked documents repeatedly pointed to Mustafa Barzani as exercising control over Golden Eagle Global. Mustafa "Babo" Barzani is the younger brother of Masrour and hold U.S. citizenship. Despite lacking an official government title or state commission, regional watchdog groups and leaked judicial complaints note that he functions effectively as the unofficial head of the KRG's Barzan region. He regularly exercises administrative command, conducts public oversight, and meets with local district officials in northern Erbil on behalf of the family.

The records included draft nominee arrangements, corporate bylaws identifying Mustafa Barzani as chairman, Delaware records naming him as an officer or director, and internal correspondence referring to Golden Eagle as the family business.

That distinction warrants particular examination because the leaked records portray Golden Eagle not merely as a passive family investment vehicle, but as a company seeking commercial opportunities in sectors involving the Kurdistan Regional Government. OCCRP reported that draft contracts and correspondence described Golden Eagle as a facilitator for foreign companies seeking business opportunities, permits, approvals, or access in the Kurdistan Region. Those records do not establish that any government decision was improperly exchanged for private benefit, but they present a conventional conflict-of-interest question: **did persons exercising governmental authority, or their immediate family members, simultaneously hold undisclosed economic interests in businesses whose value depended upon access to that same government?**

The leaked records also identify a specific United States financial mechanism worthy of examination. OCCRP reported that GEGI Management LLC, registered in Washington, D.C., was described in an internal corporate "control sheet" as having been formed for the purpose of maintaining an administrative bank account receiving Barzani family funds for expenses associated with United States real property. A separate internal memorandum described Mustafa Barzani as its sole owner and characterized the entity as a vehicle for paying family expenses. According to OCCRP, funds transferred through that structure paid not only property-related expenses but also personal expenditures. Congress should obtain the original bank statements, wire records, tax returns, corporate records, trust-account ledgers, source-of-funds documentation, and beneficial-ownership materials and determine exactly who supplied those funds, from what economic activity they were derived, who ultimately benefited, and how the transfers were characterized to banks, taxing authorities, counterparties, and regulators.

The ownership architecture also warrants examination. OCCRP reported that U.S. attorney Jonathon Moore advised use of corporations, LLCs, and trusts having no readily ascertainable connection to the family in order to preserve privacy, and that offshore and domestic entities were used to hold United States property. The investigation reported that some property companies were ultimately owned through British Virgin Islands structures bearing names drawn from Pirates of the Caribbean. Corporate and offshore ownership structures are lawful and commonly used for legitimate privacy, estate-planning, security, and investment purposes. Congress should nevertheless determine whether, in any particular transaction, such structures also concealed the true beneficial owner, politically exposed person status, source of funds, tax obligations, conflicts of interest, or property potentially subject to tracing or recovery.

Nor has this *Petition* identified a comparably transparent public record demonstrating that official compensation, allowances, benefits, disclosed business income, or other publicly documented lawful income associated with senior KRG governmental office would, standing alone, explain acquisitions and expenditures of this magnitude. That evidentiary gap is not proof that the wealth was unlawfully obtained. It is a reason for Congress to obtain the governing compensation schedules, allowances, asset declarations, tax records, corporate distributions, business-income records, gifts, inheritance records, loan documents, and other source-of-wealth evidence necessary to reconcile identifiable assets with lawful income. The present draft already identifies the absence of a transparent public accounting of the senior KRG leadership's compensation, allowances, benefits, financial interests, and accumulated wealth and calls for Congress to obtain the underlying official records.

$29 MILLION INTO THE UNITED STATES: WHERE DID THE MONEY COME FROM, WHAT WAS REPORTED, AND WHO HELPED MOVE IT?

OCCRP reports that financial records in the leaked files traced at least $29 million of Barzani-family spending to Golden Eagle Global and Ster Group, including more than $10 million originating with Golden Eagle and more than $18 million originating with Ster Group, while companies ultimately owned by the five brothers acquired 31 United States properties worth more than $100 million between 2005 and 2019. Those reported figures do not establish that the funds were unlawful, that gross enterprise receipts were personal income, or that any named person violated United States law. They do, however, make source of wealth, beneficial ownership, tax treatment, and financial reporting concrete subjects for congressional inquiry. See Source 76.

The first question is source: where did the money actually come from? Congress should distinguish salary and official compensation from legitimate private-business income, dividends, distributions, loans, gifts, inheritances, trust benefits, related-party transfers, government-linked contracting revenue, oil-related revenue, procurement revenue, and any other economic source. The inquiry should reconcile the amounts spent in the United States against the lawful-income and source-of-wealth records of each beneficial owner. The absence of a transparent public explanation is not proof of illegality; it is a reason to obtain the primary records needed to test the explanation.

The second question is legality of the funds entering the United States. Foreign money does not become unlawful merely because it crosses the United States border or moves through a United States bank. Congress should determine, transaction by transaction, whether the transferred funds were legitimate foreign earnings or whether any portion represented proceeds of corruption, procurement fraud, diversion of public assets, sanctions violations, counterfeiting, tax offenses, or another unlawful activity; whether source and beneficial ownership were truthfully disclosed; and whether any required tax, banking, anti-money-laundering, or information reporting was completed. No such conclusion should be presumed from the use of an offshore company, trust, law-firm account, or family entity alone.

The third question is reporting. For every family member or beneficiary who was a United States citizen or United States tax resident during a relevant year, Congress should compare actual economic interests and receipts against the federal filings required for that person and year, including worldwide-income reporting, FBAR, Form 8938, and any applicable foreign-trust, foreign-corporation, foreign-partnership, gift, or other international information return. The gross amount passing through an entity or intermediary is not automatically taxable income to the individual; the inquiry must identify ownership, control, legal character, and economic benefit before drawing a tax conclusion. See Sources 190-191.

The fourth question is facilitation. OCCRP reports that United States attorney Jonathon Moore advised on privacy structures using corporations, LLCs, trusts, and offshore entities; that GEGI Management LLC maintained an administrative bank account receiving Barzani-family funds for United States property and family expenses; and that at least one property-related transfer moved through an account held by Moore's law firm. OCCRP also reports that leaked records identified Valerie Cupp and other United States-based personnel in Golden Eagle-related corporate activity. None of this establishes criminal facilitation. Congress should nevertheless determine what each lawyer, law firm, accountant, banker, broker, corporate-service provider, registered agent, trustee, escrow agent, nominee shareholder, lender, and other intermediary knew about beneficial ownership and source of funds; what due diligence was performed; what representations were made to banks, counterparties, tax preparers, lenders, and regulators; and what reports or disclosures were filed.

THE CENTRAL QUESTION IS NOT SIMPLY WHO HELD TITLE. IT IS WHO EARNED THE MONEY, WHO OWNED IT, WHO MOVED IT, WHO REPORTED IT, AND WHO BENEFITED FROM IT.

THE UNITED STATES MAY HAVE BEEN HARMED ON BOTH SIDES OF THE TRANSACTION

Congress should determine not only whether foreign beneficiaries imposed losses on the United States, but whether any United States facilitators, intermediaries, agents, or - where person-specific evidence establishes knowing participation - collaborators materially caused, enabled, concealed, prolonged, or profited from those losses. American lawyers, accountants, bankers, trustees, corporate-service providers, registered agents, brokers, escrow agents, property professionals, nominees, consultants, and other intermediaries may provide entirely lawful services. The inquiry should distinguish lawful professional assistance from knowing conduct that helped structure,

document, transmit, conceal, invest, or integrate funds in a manner that enabled procurement fraud, diversion of federal funds, concealment of taxable income, evasion of reporting obligations, or laundering of unlawful proceeds.

The resulting congressional inquiry therefore has two sides: who extracted, diverted, or withheld money from the United States, and who – foreign or domestic – knowingly made any established loss possible. For each intermediary, Congress should determine what the person knew, when the person knew it, what role was actually performed, what compliance duties applied, and whether the conduct caused, facilitated, concealed, or prolonged an identifiable Treasury loss.

THE *BAGLEY* ANALOGUE: WHEN A U.S. INTERMEDIARY PROVIDES THE DOMESTIC FINANCIAL BRIDGE FOR FOREIGN CORRUPTION PROCEEDS

The federal prosecution of Bruce Bagley provides a particularly relevant investigative analogue for examining the role of United States facilitators and intermediaries. DOJ alleged that Bagley received approximately $2.5 million into a company account from accounts in Switzerland and the United Arab Emirates, moved approximately 90 percent of recurring transfers onward by cashier's check, retained portions for himself, continued the arrangement after discussing that the funds represented proceeds of foreign bribery and embezzlement, and entered into sham contracts purporting to justify the transfers. DOJ further alleged that after one account was shut down for suspicious activity, Bagley supplied information for a new account to facilitate additional transfers. Bagley later pleaded guilty to two counts of money laundering. The case establishes no fact concerning any person identified in this Petition. It demonstrates, however, why federal investigators examine the domestic person who supplies the account, company, contract, bank relationship, or other transactional pathway through which foreign proceeds enter and move within the United States. See Source 207.

THE DOMESTIC ENABLER IS NOT INCIDENTAL: FOLLOW THE CONDUIT, NOT JUST THE BENEFICIARY

The *Bagley* methodology shows why Congress should not ask only who ultimately owned foreign money. It should also ask who in the United States made the movement, concealment, investment, or integration of that money possible. For each substantial foreign-to-U.S. transfer identified in this Petition, Congress should reconstruct both sides of the transaction: the foreign originator or beneficial owner and the American person or institution that received, formed, documented, transmitted, invested, reported, or sheltered the funds.

Congress should determine who selected the United States account or entity; who formed the company, trust, LLC, or other vehicle; who opened or controlled the bank account; who prepared the supporting paperwork; who characterized a transfer as a gift, loan, investment, consulting fee, distribution, trust payment, or other category; whether that characterization reflected economic reality; who authorized later transfers; who received fees, commissions, or other economic benefit; whether any institution raised compliance concerns; and whether accounts, entities, or transactional pathways changed after scrutiny arose.

SHAM OR MISLEADING PAPERWORK AND ACCOUNT CHANGES CAN BE PART OF THE CONCEALMENT INQUIRY

Bagley is also instructive because DOJ alleged use of sham contracts to create an apparent explanation for incoming foreign transfers and alleged a switch to another account after suspicious-activity closure. Congress should determine whether any contract, invoice, engagement agreement, loan document, trust instrument, gift characterization, consulting agreement, escrow instruction, corporate resolution, ownership declaration, tax memorandum, or other document associated with Barzani-linked funds accurately described the underlying transaction and true beneficial owner. It should also obtain records concerning account closures, enhanced due-diligence reviews, transaction rejections, compliance inquiries, source-of-funds requests, beneficial-ownership inquiries, and any movement to new accounts, entities, institutions, jurisdictions, or professional intermediaries after scrutiny. See Source 207.

FOREIGN PUBLIC CORRUPTION CAN MATTER DIRECTLY UNDER U.S. MONEY-LAUNDERING LAW

The *Bagley* prosecution also illustrates that certain foreign offenses involving bribery of public officials or misappropriation, theft, or embezzlement of public funds can constitute specified unlawful activity for federal money-laundering purposes. That principle does not establish that any Barzani-linked funds satisfy the statutory predicates. It does establish that alleged foreign corruption is not categorically beyond a United States money-laundering inquiry merely because the underlying conduct occurred abroad. Congress should therefore ask DOJ and Treasury to determine whether any funds entering United States accounts, trusts, companies, law-firm accounts, escrow accounts, investments, or real estate were derived from a predicate offense recognized by federal law and, if so, identify every domestic transaction and every person whose knowledge or conduct is legally relevant. See Source 207.

WHO KNEW WHAT, AND WHEN DID THEY KNOW IT?

For every United States facilitator or intermediary, Congress should establish a chronology of knowledge. It should determine what the person was told about the source of funds, beneficial owner, politically exposed person status, underlying business activity, governmental connection, intended recipient, and ultimate purpose; what documents were reviewed; what inconsistencies or red flags appeared; what questions were asked; what explanations were given; what compliance concerns were raised; and whether assistance continued after facts emerged suggesting corruption, diversion of public funds, tax evasion, sanctions-sensitive activity, or another unlawful source.

EXECUTIVE ORDER 14406: BENEFICIAL OWNERSHIP, SHELL STRUCTURES, AND ILLICIT CROSS-BORDER FINANCE ARE CURRENT FEDERAL PRIORITIES

Executive Order 14406, Restoring Integrity to America's Financial System, confirms a current federal emphasis on the precise structural questions presented here. The Order directs Treasury and federal financial regulators to strengthen customer-identification and customer-due-diligence requirements and specifically identifies nominee accounts, shell companies, complex funnel structures, beneficial-

ownership concealment, sanctions evasion, fraud, and other illicit financial activity as matters requiring enhanced scrutiny. The Order addresses broader financial-integrity concerns and does not establish wrongdoing by any person identified in this Petition. Its methodology nevertheless reinforces the need to identify the true beneficial owner and source of funds behind Barzani-linked accounts, entities, trusts, transfers, and United States assets. See Source 208.

The Beverly Hills properties present an additional, discrete investigative question.

The congressional inquiry should not treat the Justice Department's forfeiture case as an isolated real-estate episode. DOJ alleges that approximately $30 million in proceeds of a scheme involving more than $700 million in Defense Logistics Agency fuel contracts were used to purchase, renovate, and improve a Beverly Hills mansion. DOJ alleges that the underlying scheme involved inflated contracting, bribery of a senior Kurdistan official, and money laundering. Those allegations remain unproved, and DOJ expressly states that the government bears the burden of establishing forfeiture.

A second major Beverly Hills residence, 613 N. Canon Drive, raises a separate source-of-funds and disposition question. The present Petition identifies the property as acquired in 2018 for approximately $27 million and later sold in 2023 for approximately $24.6 million; it correctly states that the pending federal allegations concerning the separate Foothill Road property do **not** establish that Canon Drive was purchased with the same or related proceeds. Congress should trace Canon Drive independently.

The subsequent history of Canon Drive adds another investigative lead. The Los Angeles Times reported that Mansour Barzani sold the 21,000-square-foot residence in 2023 for $24.6 million to a mainland-China family through two companies, one of them registered in Delaware. On July 28, 2026, FBI agents executed a warrant at that same property during a broader series of Southern California searches that law-enforcement sources linked to public-corruption and foreign-influence investigations. The publicly available record does not establish that the 2023 purchasers participated in any Barzani-related conduct, that the search concerned the former owners, or that there was any continuing relationship between the purchasers and the Barzani family after the sale.

Those limitations should not prevent Congress from asking a straightforward records question: was the sale an ordinary arm’s-length disposition between unrelated parties, or did any financial, corporate, professional, beneficial-ownership, lending, escrow, brokerage, or other relationship connect the purchaser or purchasing entities to the former owners or to any Barzani-linked person or entity? Congress should obtain the purchase agreement, closing statement, title and escrow records, wire instructions, purchaser beneficial-ownership information, financing records, brokers' files, attorney and fiduciary records to the extent nonprivileged, and communications concerning the sale.

Congress should also trace the entire $24.6 million sale proceeds from the closing table to their present location and ultimate beneficiary: identify every account receiving proceeds; every mortgage, lien, tax, fee, commission, or other deduction; every subsequent transfer; and whether any portion was converted into replacement real estate, securities, corporate interests, trusts, offshore accounts, or other assets.

The chronology also permits a narrower forfeiture question, but it should be framed evidentially. Congress should determine whether, before the 2023 sale, any seller, beneficial owner, attorney, fiduciary, broker, financial institution, or intermediary had received a subpoena, inquiry, preservation request, banking inquiry, government contact, or other information concerning possible federal asset tracing or investigation. In the absence of such evidence, the sale should not be characterized as an effort to avoid federal seizure.

If tracing establishes that any portion of the Canon Drive property, its appreciation, or the sale proceeds constituted or was derived from property subject to federal forfeiture, Congress should determine whether the Department of Justice should seek restraint, seizure, forfeiture, or other lawful recovery of those proceeds or of identifiable assets into which they were subsequently converted. The question should turn on tracing and the applicable forfeiture statutes, not on the property's former ownership alone.

The broader source-of-wealth question

The importance of the property record lies not simply in luxury consumption but in the financial architecture behind it. OCCRP reported that of the 31 U.S. properties acquired through companies ultimately owned by the brothers, at least 13 had been sold and 18 remained held by the acquiring companies at the time of its investigation, while public Delaware and Virginia corporate records did not reveal whether the brothers continued to control all of those entities.

Congress should therefore conduct a property-by-property reconciliation. For every identified U.S. residence, commercial property, trust, LLC, holding company, aircraft interest, vehicle, valuable personal property acquisition, or other major asset associated by reliable records with a Barzani family member, investigators should determine:

- the acquisition price and date;
- the legal and ultimate beneficial owner;
- the complete source of the purchase money;
- every entity and account through which the funds passed;
- the economic source from which those funds originated;
- any mortgage, loan, guarantee, gift, corporate distribution, inheritance, or third-party funding;
- who paid taxes, maintenance, renovations, staffing, insurance, security, travel, and other carrying costs;
- whether the asset or related funds were properly disclosed under applicable Iraqi, KRG, U.S. tax, immigration, banking, beneficial-ownership, conflict-of-interest, and other disclosure requirements;
- and, if the asset was sold, where the sale proceeds ultimately went.

The question is not whether wealthy foreign officials or their relatives may lawfully own expensive property in the United States. They may. The congressional question is whether the documented source of lawful wealth reconciles with the scale of the identified assets and expenditures, and

whether any portion instead derived from public resources, federal contracts, undisclosed governmental conflicts, diverted revenues, unlawful proceeds, or other sources requiring recovery or disclosure.

Iraq's 2026 Illicit-Enrichment Enforcement: An Iraqi Benchmark for Source-of-Wealth Review

Iraq's current enforcement record supplies a directly relevant investigative benchmark. OCCRP reported that the Central Anti-Corruption Criminal Court found unexplained cash and real-estate wealth associated with MPs Alia Nassif and Ashwaq Salem Hassan that had not been disclosed on mandatory financial declarations, and that the resulting judgments ordered repayment of identified illicit gains, equivalent financial penalties, and separate punishment for concealment on disclosure forms. Those reported judgments concern different persons and establish nothing concerning any Barzani family member or KRG official.

They do, however, demonstrate the practical relevance within Iraq itself of comparing declared lawful income and financial disclosures against actual cash, real estate, companies, accounts, and other assets. Congress should apply the same records discipline here: What assets exist? What lawful income explains them? What was disclosed? What was omitted? Who supplied acquisition and carrying costs? Who exercised beneficial use or control? And what public, commercial, or United States-linked funds, if any, can be traced into the asset? Wealth, family relationship, or luxury consumption alone does not establish misconduct; unexplained discrepancies between assets, lawful income, and mandatory disclosures are matters for documentary investigation.

Disclosure accuracy should be tested as an independent question. According to OCCRP's account of the September 2026 judgments, the Iraqi court imposed separate sentences for concealment on mandatory financial-disclosure forms, even though the longer illicit-enrichment sentences controlled. Congress should therefore obtain the operative Iraqi and KRG disclosure requirements, determine who was required to file them, and compare the actual filings with property, company, banking, trust, and beneficial-ownership records before drawing any conclusion.

OCCRP reported that lawyers for Masrour Barzani rejected allegations of wrongdoing, emphasized his stated anti-corruption efforts, and said there was nothing unlawful about owning foreign property or using structures to protect privacy and security. Lawyers for former Ster Group owners likewise said their transfers reflected lawful currency exchanges and legitimate transactions. Those responses should be part of the congressional record and tested against primary bank, tax, corporate, contracting, and beneficial-ownership records rather than accepted or rejected by characterization alone.

Connection to Ordinary Kurdish Citizens

The reason this inquiry belongs in this section is the contrast between private wealth and public stewardship. The issue is not the morality of wealth itself. It is whether senior public officials or persons closely connected to them accumulated extraordinary private assets while exercising

authority over public resources, security institutions, procurement, licensing, oil revenues, foreign assistance, and relationships with the United States.

Former Special Inspector General for Iraq Reconstruction Stuart Bowen told OCCRP that the contrast between the family's wealth and ordinary Kurdish incomes warranted concern; OCCRP reported his observation that Kurdish per-capita income was a small fraction of U.S. income. That observation is opinion, not proof of misconduct, but it explains the public-interest dimension of the source-of-wealth inquiry.

The question for Congress is therefore not whether private wealth, luxury property, offshore companies, or family businesses are inherently improper. They are not. The question is whether the extraordinary accumulation of identifiable private wealth can be reconciled, transaction by transaction, with documented lawful income and legitimate business activity – and whether any part of that accumulation instead reflects public resources, United States taxpayer funds, undisclosed conflicts of interest, concealed beneficial ownership, or proceeds otherwise subject to recovery. Where public office, private business, United States contracts, offshore structures, family expenses, and extraordinary American assets intersect, transparency is not an accusation. It is the minimum necessary condition for accountability.

The Illicit-Enrichment Question: Congress Should Determine Whether Extraordinary Barzani-Family Wealth Can Be Explained by Lawful Income

"Illicit enrichment" is not merely a rhetorical description of corruption. Article 20 of the United Nations Convention against Corruption identifies the concept as a significant increase in the assets of a public official that he or she cannot reasonably explain in relation to lawful income. The Convention leaves criminalization subject to each State Party's constitution and fundamental legal principles; the concept therefore supplies an investigative framework here, not a predetermined conclusion. *United Nations Convention against Corruption, art. 20.*

Iraq itself continues to use illicit-enrichment procedures. OCCRP recently reported that an Iraqi lawmaker was sentenced to seven years and ordered to pay more than $21 million in restitution and fines in an illicit-enrichment case. That unrelated prosecution establishes no fact concerning any Barzani family member. It does demonstrate that the source-of-wealth question is neither novel nor merely rhetorical in the Iraqi legal environment. The question presented here is concrete and testable: **can the extraordinary accumulation of assets associated with senior Barzani officials and family members - in the United States, Dubai, London, and elsewhere - be reconciled, transaction by transaction, with documented lawful income and legitimate commercial activity?** Congress need not presume the answer. It should compel the records necessary to determine it. (OCCRP, "*Iraqi Lawmaker Sentenced to 7 Years, Fined $21 Million for Illicit Enrichment*.")

The Wealth Is Global, Not Merely American

The U.S. portfolio appears to be only part of the broader asset picture. Public reporting and property records have identified additional high-value residences and other interests associated with Barzani-linked persons outside the United States.

Reporting based on British Land Registry records states that Sodabeh Khoshdaman purchased a Kensington property in December 2016 for £10.9 million in an all-cash transaction, approximately $14 million at then-prevailing exchange rates, and that the property subsequently underwent extensive renovation and expansion. The public sources describing her relationship to Mansour Barzani vary in terminology and reliability; the safer congressional formulation is to identify the documented property ownership and separately establish any familial, beneficial, financial, or source-of-funds relationship from primary records rather than rely upon characterizations in press accounts.

Congress should obtain the actual Land Registry title, purchase documentation, source-of-funds and banking records, financing records if any, renovation contracts, planning applications, beneficial-ownership materials, and tax records before attributing the property economically to anyone other than the titled purchaser.

Reports concerning Barzani-linked luxury holdings in Dubai and elsewhere should be treated in the same fashion: as asset-tracing leads requiring verification, not as established ownership conclusions merely because they have appeared in media accounts.

Salar Hakim and the Barzani-Family Dubai Portfolio: 288 Apartments and an Unresolved Source-of-Wealth Question

Reporting based on a leaked Dubai property ledger obtained by the Center for Advanced Defense Studies identified Salar Hakim as the largest identified Iraqi individual property owner in Dubai and linked him to at least 288 skyscraper apartments across the city, including approximately 75 units - nearly one-sixth of the building – at The Grand in Dubai Creek Harbour. When contacted by the investigators, Hakim reportedly confirmed that he owned the properties, while declining further comment.[14] The holdings warrant examination within the broader Barzani-family asset inquiry.

[14] Zack Kopplin, reporting from the C4ADS Dubai property data, identified 288 apartments associated with Salar Hakim and approximately 75 units at The Grand, while cautioning that exact valuation varies by unit. See Zack Kopplin (@ZackKopplin), thread summarizing the investigation (Apr. 6, 2022), https://threadreaderapp.com/thread/1511704696096010243.html. As a current value benchmark only, Bayut reports from Dubai Land Department transaction data that apartments at The Grand sold during the preceding twelve months at an average price of AED 3,169,966 (approximately $863,000 at the dirham-dollar peg). Seventy-five units at that present average would imply roughly $64.7 million, but that arithmetic is not an appraisal of Hakim's units; sizes, types, acquisition dates, purchase prices, and conditions vary, and the 288-property portfolio spans multiple developments. Congress should obtain the actual DLD acquisition prices and source-of-funds records for each property rather than extrapolate a portfolio value from one building's current average. See Bayut, Apartments for Sale in The Grand, Dubai Creek Harbour, DLD transactional data, https://www.bayut.com/for-sale/apartments/dubai/dubai-creek-harbour/the-grand/ (accessed Sept. 27, 2026).

Rather than assume that title establishes the complete economic story, Congress should determine whether every property was held solely for Hakim's own account or whether any portion was acquired, financed, controlled, maintained, or beneficially enjoyed by other Barzani-family interests, including any interest associated with KDP President Masoud Barzani or members of his immediate family.

Investigative reporting has described the Hakim holdings through a "laranja" theory - a term used for a proxy or front through whom assets may be held at a distance from the person who supplies, controls, or ultimately benefits from the wealth. That characterization is an investigative theory, not an adjudicated finding, and the existence of a family or business relationship does not establish proxy ownership. It does, however, supply a concrete records question: who supplied the acquisition capital, who exercised practical control, who received rents or other economic benefits, and who bore the taxes, maintenance, financing, and other carrying costs?

The most important unanswered question is straightforward: where did the purchase money come from? Congress should obtain the Dubai Land Department acquisition records, purchase contracts, payment schedules, mortgage and financing records, bank and wire records, source-of-funds documentation, beneficial-ownership information, rental-income records, tax records, and communications concerning the acquisition and management of each property. Investigators should identify the economic source of the capital, every account and intermediary through which it passed, and the ultimate beneficial owner or beneficiary of each resulting asset. If the records show that Hakim independently earned and invested the funds, that should be established. If they show that he acted for, with, or on behalf of other persons, Congress should identify those persons from primary evidence rather than inference.

Separate reporting concerning the leaked Dubai-property dataset has also identified houses connected to Mansour Barzani and Sodabeh Khoshdaman. Congress should obtain and verify the underlying Center for Advanced Defense Studies (C4ADS) records and official Dubai title data before determining the number, value, ownership structure, source of funds, or beneficial interests associated with those properties.

Korek Telecom: Real Estate as an Instrument of Corruption, Not Merely a Store of Wealth

The London property record acquires additional significance because a separate dispute involving Sirwan Barzani and Korek Telecom demonstrates that real estate can function not merely as an asset but as an instrument for transferring corrupt value.

In a dispute arising from the investment by Iraq Telecom – a venture involving Agility and Orange – in Korek Telecom, an ICC arbitral tribunal found that Korek and Sirwan Barzani bribed and corrupted Iraqi Communications and Media Commission officials in connection with regulatory action that stripped the foreign investors of their interests. Reporting on the tribunal record identified London residential properties provided for the benefit of senior Iraqi telecommunications regulators as part of the corrupt scheme. The tribunal ultimately ordered Korek and Sirwan Barzani to pay substantial damages to Iraq Telecom.

That adjudicated record is materially different from unproved allegations concerning other properties. Its relevance here is methodological: real estate may serve as property, compensation, an inducement, a concealed benefit, or a vehicle through which economic value is transferred.

Congress should therefore ask of every significant property transaction not merely "Who held title?" but also: Who paid for it? Who selected it? Who controlled it? Who occupied or benefited from it? Was the recipient expected to perform or influence governmental action? Was title held by a nominee? Was the property provided instead of cash? Was it reported as income, a gift, compensation, or a beneficial interest?

Ordinary Kurdish Families Bear the Cost: Chronic Salary Delays Amid Alleged Extraordinary Private Wealth Drawn from Public Resources

The contrast with the economic circumstances of ordinary Kurdish citizens is substantial.

The KRG itself reports 1,190,391 registered salary recipients and beneficiaries, requiring approximately IQD 945.8 billion each month in payroll-related payments. Those recipients include permanent employees, pensioners, Peshmerga forces, internal security forces, Asayish personnel, contract employees, families of martyrs and Anfal victims, and social-protection beneficiaries.

For years, recurring disputes between Baghdad and Erbil over federal budget transfers, oil revenues, payroll obligations, and fiscal administration have resulted in delayed, incomplete, or missed salary payments. Human Rights Watch reported that in 2025 public employees again experienced delayed or unpaid salaries and that the salary crisis impaired health care, education, and other public services. HRW reported that as of September 15, 2025, May and June salaries had been paid late while July and August remained unpaid.

The KRG's own figures state that federal transfers funded only ten of twelve monthly public-sector salary payments in 2025. The KRG reports that approximately IQD 13.3 trillion was allocated for salaries while approximately IQD 9.6 trillion was ultimately transferred after specified deductions.

The problem persisted into 2026. In May 2026, the KRG said Baghdad transferred approximately $60 million less than the amount required to cover salaries and pensions, requiring the regional government to borrow money to cover the gap. The federal government has, in turn, maintained that transfers depend upon KRG compliance with revenue-sharing requirements. Responsibility for the broader fiscal dispute is contested; the economic consequences for ordinary salary-dependent families are not.

That economic reality gives the source-of-wealth inquiry a human dimension. Congress is being asked to examine a record in which large numbers of Kurdish teachers, health workers, civil servants, security personnel, pensioners, and other families have repeatedly faced uncertainty over ordinary wages while investigative reporting identifies more than $100 million in U.S. property acquisitions through companies ultimately owned by the five Barzani brothers, and DOJ separately initially

alleges that approximately $30 million in proceeds from a scheme involving U.S. military contracting were used to purchase, renovate, and improve a single Beverly Hills mansion.

The point is not resentment of wealth, nor does a salary crisis establish misconduct by senior officials. The narrower and more important oversight question is whether extraordinary private accumulation by persons exercising, or closely connected to, governmental authority can be reconciled with documented lawful income, legitimate private enterprise, proper disclosure, and faithful stewardship of public resources at a time when the governmental system over which they exercised influence repeatedly struggled to deliver ordinary salaries on time.

OCCRP quoted former Special Inspector General for Iraq Reconstruction Stuart Bowen as observing that Kurdish per-capita income was modest relative to U.S. income and that the contrast with millions of dollars moving into U.S. assets would naturally provoke public concern. That is an attributed assessment, not proof of wrongdoing, but it underscores why the source-of-wealth inquiry has consequences beyond private consumption.

Congress Should Reconstruct the Global Balance Sheet, Not Guess at It

Various journalists and investigators have suggested that the Barzani family's aggregate wealth may extend into the billions. Those estimates should not be converted into findings merely because they have been repeated publicly. The stronger approach is for Congress to determine the number.

Luxury real estate should be examined not merely as a display or store of wealth, but as a possible mechanism for **converting, layering, preserving, transferring, or ultimately realizing value**. An unrelated OCCRP Dubai Unlocked investigation illustrates the methodology: reporters reconstructed alleged fraud proceeds moving into luxury Dubai property through offshore entities and proxy relationships by matching property records, bank statements, corporate records, and beneficial-ownership information. That investigation establishes nothing about the Barzanis; it shows why investigators should reconstruct the financial chronology surrounding each material acquisition rather than stop at the deed. (OCCRP, "*Alleged Russian Tax Fraud Mastermind Funneled Millions Into Luxury Dubai Properties*" Dubai Unlocked.)

For each major property, Congress should determine what accounts received funds immediately before purchase; which persons or entities transmitted them; who controlled those entities; whether nominees, proxies, trusts, offshore companies, lawyers, fiduciaries, or corporate-service providers intervened; how renovations and carrying costs were paid; whether ownership changed without a corresponding arm's-length economic event; and where sale or refinancing proceeds ultimately went. **The investigative question is not simply who appears on the deed. It is whose money entered the property, who controlled it while it was held, who paid to maintain it, and who ultimately received the value when it was sold, transferred, or refinanced.**

BUILD AN ENTITY-RESOLUTION RECORD, NOT A NAME-ONLY LIST.

The current UK sanctions-list architecture illustrates the investigative value of resolving identities and relationships across changing names and structures. Its notices record, as applicable, aliases and name variants, dates of birth and national identifiers, addresses, positions, parent and subsidiary companies, business-registration numbers, telephone numbers, websites and email addresses, and for ships IMO numbers, current and former owners or operators, and current and former flags. Congress should build the same kind of records-based identity map for every material person, entity, account, vessel, trust, property, and intermediary identified here, including historical changes in names, directors, addresses, ownership, operators, flags, accounts, and contact information. The purpose is not to import UK legal standards, but to prevent aliases, corporate restructuring, nominee arrangements, vessel reflagging, or other changes in form from fragmenting a transaction chain that the underlying records show to be connected. See Appendix Source 200.

For every significant U.S. or foreign residence, commercial property, company, trust, offshore holding entity, aircraft interest, vehicle, valuable personal property acquisition, or other substantial asset credibly associated with a Barzani family member or Barzani-controlled interest, Congress should establish:

- acquisition date and price;
- legal owner and ultimate beneficial owner;
- source of the purchase money;
- every entity, trust, bank, professional account, and intermediary through which funds passed;
- the underlying economic activity that generated the funds;
- mortgages, loans, guarantees, gifts, inheritances, distributions, or third-party financing;
- who paid taxes, renovations, security, staffing, insurance, travel, maintenance, and other carrying costs;
- whether the interest was disclosed under applicable governmental, tax, immigration, banking, beneficial-ownership, conflict-of-interest, or other reporting regimes;
- and, where the asset was sold, the destination and ultimate beneficiary of every material portion of the proceeds.

Congress should use international cooperation mechanisms where necessary to obtain United Kingdom Land Registry records, Dubai and UAE property records, BVI corporate and beneficial-ownership materials, bank and correspondent-bank records, trust and nominee documentation, tax records, source-of-funds materials, mortgage and financing records, and relevant litigation and arbitration exhibits.

The purpose is not to attach an inflammatory number to the family's wealth. It is to construct a defensible global asset map showing **what exists, who owns it, who controls it, who benefits from it, where the money came from, and whether the wealth can be reconciled with lawful income and legitimate business activity**.

The Congressional Question: Source of Wealth, Public Resources, and Accountability

Kleptocracy is ultimately a source-of-wealth question. Congress's own formulation focuses on the use of governmental power to exploit people and natural resources in order to extend personal wealth and political power. The inquiry therefore should not stop at identifying expensive property or extraordinary wealth. It should determine whether oil revenues, public contracts, federal assistance, state-controlled commercial opportunities, procurement authority, governmental licensing, security power, or other public resources were converted—directly or through intermediaries – into privately beneficial assets, companies, trusts, accounts, or political influence.

The issue is therefore not whether private wealth, international property ownership, family businesses, trusts, offshore companies, or luxury spending are inherently improper. They are not.

The question is whether the extraordinary accumulation of identifiable private wealth can be reconciled, transaction by transaction, with documented lawful income, legitimate commercial activity, proper disclosure, and the separation of public authority from private financial interests—and whether any portion instead reflects public resources, United States taxpayer funds, corruption, fraud, undisclosed governmental conflicts, concealed beneficial ownership, or proceeds otherwise subject to recovery.

Where public office, private business, United States contracting, offshore structures, family expenses, extraordinary real estate holdings, and chronic public-sector salary distress intersect, transparency is not an accusation. It is the minimum necessary condition for accountability.

Congress should also determine what role, if any, United States-based representatives, attorneys, fiduciaries, registered foreign agents, consultants, corporate administrators, accountants, bankers, brokers, escrow agents, and other professional intermediaries played in receiving, transmitting, structuring, documenting, investing, concealing, maintaining, or ultimately disbursing Barzani-linked funds and assets. The inquiry should identify who formed the relevant companies and trusts; who opened or controlled bank, escrow, IOLTA, or fiduciary accounts; who received funds from foreign sources; who prepared source-of-funds, beneficial-ownership, tax, banking, real-estate, immigration, corporate, or regulatory documentation; who arranged purchases, sales, financing, renovations, aircraft or travel expenses, and other high-value transactions; and who knew the identity of the true source and ultimate beneficiary of the funds.

The participation of an American lawyer, registered agent, banker, or other professional does not establish knowledge of unlawful conduct, and ordinary professional services remain lawful. But where American professional infrastructure became part of the pathway by which substantial foreign wealth entered, moved through, was converted into assets within, or left the United States, Congress should determine what each representative knew, when the representative knew it, whose instructions were followed, what representations were made to U.S. institutions, and whether any professional knowingly facilitated concealment, misrepresentation, unlawful money movement, or the disposition of proceeds subject to tracing or recovery.

The point is therefore not resentment of wealth, nor an assumption that the financial distress of public employees proves misconduct by senior officials. It is the far narrower and more consequential oversight question whether extraordinary private accumulation by persons exercising, or closely connected to, governmental authority can be reconciled with documented lawful income, legitimate private enterprise, and faithful stewardship of public resources at a time when the governmental system over which they presided repeatedly could not deliver ordinary salaries on time.

That comparison matters. If senior governmental figures or their immediate family members accumulated tens of millions of dollars in American real estate and other luxury assets while more than a million salary recipients and beneficiaries remained exposed to recurring payroll crises, Congress should determine – not assume –where the private wealth came from, whether public and private interests were properly separated, whether all relevant interests were disclosed, and whether any public resources, government-derived commercial advantages, United States funds, or other recoverable proceeds contributed to that accumulation.

In short, Congress should follow not only the money, but the people and professional infrastructure that enabled the money to move.

Protecting the Treasury and Federal Institutions from Transnational Fraud

Congress possesses broad constitutional authority – and an institutional responsibility – to protect federal expenditures, federal programs, and the integrity of the governmental processes through which public money is administered. Article I, Section 8 gives Congress authority to spend for the general welfare and, through the Necessary and Proper Clause, to enact laws necessary and proper to safeguard those expenditures. In *Sabri v. United States*, 541 U.S. 600, 605-06 (2004), the Supreme Court sustained 18 U.S.C. § 666 and explained that Congress may ensure that taxpayer dollars are actually spent for the general welfare rather than dissipated through graft; the power to maintain a "watchful eye" over public expenditures and those entrusted with public money is bound up with the spending power itself.

The power of the purse carries with it the duty to know where public money went, who benefited, and whether the public received what it was promised.

That federal interest is not confined to recovering dollars after they disappear. Congress enacted § 666 to protect the integrity of federally funded programs against theft, bribery, fraud, and corruption, including circumstances in which fungible funds and layered financial arrangements make tracing particular federal dollars difficult. Federal law also protects governmental functions themselves from deception. In *United States v. Gilliland*, 312 U.S. 86, 93 (1941), the Supreme Court explained that Congress acted to protect authorized federal functions from the "perversion which might result" from deceptive practices.

Those principles have particular force where the alleged conduct is transnational. When federal contracts, appropriations, assistance, banking channels, shell entities, trusts, nominees, professional

intermediaries, and United States property are allegedly used in combination to divert public value or conceal its ultimate beneficiary, Congress need not examine each transaction in isolation. It may determine whether federal programs and taxpayer resources were exploited through an interconnected cross-border structure; whether existing safeguards detected or failed to detect that conduct; whether federal agencies possessed fragmented information that was never assembled into a complete picture; and whether additional statutory, appropriations, disclosure, sanctions, procurement, or enforcement measures are necessary to protect the Treasury and the integrity of United States governmental functions.

The question presented by this *Petition* is therefore larger than whether one contract, one transfer, or one property was affected. It is whether United States funds, institutions, and governmental processes were repeatedly used as components of a broader alleged transnational structure for private enrichment, concealment, influence, or other unlawful purposes and, if so, what Congress must do to prevent recurrence and protect the American public fisc.

Alliance Is Not Immunity: Strategic Partnership Does Not Displace Congressional Accountability

Iraq's subnational Kurdistan Region has been a significant United States security partner, and the Department of Defense has repeatedly described a longstanding partnership with the Peshmerga and the KRG. That history makes careful oversight more important, not less.

The United States has described its relationship with the Iraqi Kurdistan Region as a strategic partnership grounded in "shared values," including good governance and respect for human rights. The record assembled in this *Petition* raises the more difficult question whether those values were in fact shared in practice. If the allegations concerning diversion of U.S. funds, corruption, sanctions-sensitive activity, concealment of beneficial ownership, repression of journalists and critics, and misleading representations to American institutions are substantiated, the problem would not merely be misconduct within a strategic partnership; it would call into question whether the stated premise of shared values accurately described the relationship at all.

A partnership may be strategic because interests overlap. A partnership grounded in shared values requires something more: conduct consistent with those values. Congress should determine whether the United States repeatedly extended money, protection, access, credibility, and institutional trust on the assumption of shared commitments to good governance, human rights, and lawful conduct while the underlying record, if substantiated, showed materially different conduct.

The question for Congress is not whether the relationship was called a partnership, but whether the values said to justify that partnership were actually reciprocated. A true partnership requires a mutual commitment where the burdens and the benefits are equally shared.[15]

[15] Historically, this violates the fundamental law of international law – *pacta sunt servanda* (agreements must be kept) – and transforms the relationship into what George Washington presciently warned against: an "entangling alliance" where one side is inevitably exploited.

Past usefulness to the United States *cannot* become prospective immunity from the laws of the United States. Security or intelligence cooperation may explain a relationship; it does not insulate later-developed evidence from independent investigation. History supplies a familiar institutional example: Manuel Noriega maintained longstanding relationships with the United States but was later prosecuted and convicted in federal court on eight counts involving racketeering, drug trafficking, and conspiracy. That history does not establish any equivalence between Noriega and any person identified here; it illustrates only the institutional principle that prior cooperation with the United States is not a defense to evidence-based investigation.

Congress should therefore determine whether institutional investment in the KRG security relationship created any reluctance to investigate, report, elevate, share, or act upon adverse information concerning senior KRG, KDP, or Barzani-linked officials. The inquiry should examine whether intelligence, diplomatic, military, law-enforcement, sanctions, immigration, contracting, or financial-compliance information was compartmented, discounted, deferred, or not shared because of operational or foreign-policy concerns. The relevant question is not whether partnership was justified;
it is whether strategic partnership displaced ordinary safeguards concerning sanctions, beneficial ownership, source of funds, procurement integrity, anti-money-laundering controls, or use of United States taxpayer resources.

A recurring policy theme in President Donald Trump's public statements provides additional context for the taxpayer-accountability inquiry, although it creates no legal repayment obligation. In 2011, Trump argued that Iraq should “pick up the tab for their own liberation’ and proposed temporary oil flows as a means to “help pay us back” for the costs and casualties of the Iraq War. In an April 2011 speech he likewise argued that Iraqi oil should be used to reimburse the United States and assist families of United States service members, and he repeated variants of the "take the oil" position in later interviews. On July 13, 2026, addressing American protection of commercial shipping through the Strait of Hormuz, President Trump again argued that the United States should be reimbursed and initially proposed a 20 percent charge on cargo for United States-provided security.

Those statements are policy positions, not a statute, judgment, debt instrument, or legal determination that Iraq, the KRG, or any other foreign partner owes the United States reimbursement. Their narrower relevance is to the continuing governmental concern with burden-sharing and protection of American taxpayers. Where the United States itself now alleges fraud against Defense Logistics Agency programs and this *Petition* identifies additional allegations of diversion, misuse, concealment, or private enrichment, Congress has an independent oversight interest in determining whether a beneficiary of substantial American military protection and taxpayer support simultaneously obtained, diverted, or privately benefited from United States resources through unlawful means. The issue is accountability for established misuse, if any, not retrospective tribute for lawful alliance.

American assistance creates an oversight obligation extending beyond dollars. The United States has spent years training, equipping, financing, and professionalizing Kurdish security and counterterrorism forces. An October 2025 Middle East Forum commentary by Michael Rubin raised

questions whether a U.S.-funded and U.S.-equipped Kurdish counterterrorism unit had been used in an internal political and family conflict rather than for the counterterrorism purposes that justified American support. Congress should determine whether any U.S.-funded, U.S.-trained, or U.S.-equipped force was used as a personal, partisan, or family-controlled security instrument; who ordered each deployment; what mission was represented to the United States; what weapons, vehicles, communications systems, training, salaries, or other U.S.-provided resources were involved; and whether Defense, State, or other agencies possessed information indicating that assistance was being diverted from its authorized purpose.

Congress should also reconstruct the funding of such units. It should determine whether salaries, equipment, expansion, or operations were financed through United States assistance, KRG public funds, unofficial oil revenues, Iranian-linked oil proceeds, private commercial interests, or some combination of those sources. The question should be resolved from payrolls, force rosters, appropriations and assistance records, bank accounts, oil-revenue records, procurement files, and command records rather than from assumptions about formal organizational status.

United States assistance should therefore be traced not merely to the nominal governmental recipient, but to the institution and chain of command that actually exercised control. Where security personnel formally appeared within a public ministry but remained operationally responsive to partisan commands, Congress should determine whether U.S.-funded salaries, equipment, training, logistics, or other support strengthened a genuinely public security institution or instead sustained forces subject in practice to party, family, or parallel command structures. State Department reporting has described separate KDP and PUK security apparatuses, while Department of Defense reform reporting has continued to distinguish Ministry of Peshmerga Affairs formations from partisan 70s and 80s forces. See Sources 78, 119, and 144.

Payroll integrity is therefore also a command-and-control issue. For every U.S.-supported roster, Congress should determine not only whether each listed person existed and served, but who recruited, assigned, promoted, disciplined, paid, and could dismiss that person; to whom the person actually reported; which institution or partisan structure controlled the unit; and whether American salary or stipend support strengthened a public chain of command or an independent partisan one. A valid name on a payroll does not by itself answer who controlled the force that the United States was financing.

Congress should further determine whether institutional familiarity produced an enforcement blind spot. Longstanding partnership can create expertise and trust, but it can also normalize practices that would trigger substantially greater scrutiny if undertaken by an adversarial government, sanctioned network, or unfamiliar foreign actor. Congress should therefore compare how federal agencies treated allegations involving Kurdish officials, security units, oil channels, beneficial ownership, foreign influence, and Iranian-linked financing with how the same agencies treated functionally comparable conduct involving other foreign actors. Any material disparity should be explained by evidence and policy, not merely by the identity of the partner involved.

The Kurdistan Victims Fund, a volunteer non-profit organization, has repeatedly brought information concerning alleged Barzani-linked misconduct to responsible United States officials, including the White House. As the United States and Iraq reach the September 2026 transition milestone for Coalition support to counter-ISIS operations in Syria from Kurdistan, the record should be preserved and examined: what this partner did with American money and access; whether Iran-facing oil and IRGC alignment were known; and whether persons dealing with Congress or the Executive Branch made complete and accurate representations. A military chapter should not close with the financial, institutional, and criminal ledger still open. Before that chapter closes, Congress should determine whether U.S. funds were diverted, whether sanctions were evaded, whether recoverable assets exist, and whether Petitions to the Department of Justice are warranted.

The Leverage of Conditional Assistance: Accountability for the Use of U.S. Support

The United States has supplied very substantial military, security, training, financial, and diplomatic support to the subnational Kurdistan Region and its security institutions. The existence of that support does not establish misconduct by any recipient. It does, however, create a direct congressional oversight interest in the terms, end use, conditions, certifications, and consequences attached to federal assistance.

The scale of the American diplomatic commitment is itself extraordinary. The Department of State's Bureau of Overseas Buildings Operations identifies the new U.S. Consulate General compound in Erbil as a 50-acre project with a $796 million budget, completed in 2025. A Lead Inspector General report to Congress stated during construction that, upon occupancy, the compound would be the largest U.S. consulate in the world. Those facts prove no misconduct and create no debt. They do, however, illustrate the exceptional depth of the American taxpayer and diplomatic investment in the Kurdistan Region and reinforce Congress's legitimate interest in demanding a complete accounting of how U.S. assistance, access, security cooperation, and consular responsibilities were administered.

Congress should examine whether U.S.-funded assistance, equipment, training, stipends, contracts, or diplomatic support were used consistently with the purposes for which they were provided, and whether verified evidence of fraud, misuse, serious human-rights abuse, obstruction of consular protection, or other disqualifying conduct implicates existing statutory, appropriations, end-use, Leahy, sanctions, visa, or Petition authorities. The allegations concerning Sidqi Bradosti should be tested against State Department consular records, security-force command records, detention and medical records, and applicable assistance conditions; allegations concerning Defense Logistics Agency contracting should be tested separately against the Justice Department forfeiture record and procurement files. Those are distinct factual and legal inquiries, and neither should be treated as established merely because the other exists.

DID AMERICAN ASSISTANCE FINANCE REFORM – OR DELAY IT?

The assistance-and-reform question should be tested against the United States' own stated objectives. The September 2022 DoD-KRG Ministry of Peshmerga Affairs memorandum tied continuing cooperation to institutional reform and professionalization. Subsequent Lead Inspector

General reporting described the reform objective as creation of a unified, nonpartisan force under Ministry command, while also reporting that partisan formations and party-aligned command structures persisted during the transition. Congress should measure the dollars, stipends, equipment, and training provided against the reform milestones promised and actually achieved, rather than treating expenditure itself as evidence of progress. See Sources 78 and 147.

Subsidy is not merely assistance; where a recipient materially depends on the funding, it can also create lawful leverage within the limits of the governing appropriation and program. Congress should determine whether U.S. support accelerated professionalization, unified command, electronic payroll, retirement of excess personnel, and transfer of partisan units to public control, or whether recurring support reduced the financial pressure to complete reforms that U.S. policy expressly sought. The question is not whether assistance was a mistake, but whether its conditions produced the institutional result for which Congress and DoD provided it.

The same inquiry should test whether public office, party organization, family influence, security authority, and commercial interests operated as genuinely separate institutions or became functionally interdependent. Where one political network may influence ministries, security forces, border access, contracting, commercial enterprises, and foreign representation, agency-by-agency review can miss the larger command and financial structure. Congress should therefore compare formal organizational charts with actual decision-making, funding, appointment, reporting, and benefit flows before deciding who controlled a U.S.-supported activity.

Congress should also determine what is being done now to cure deficiencies that remain unresolved. If partisan command structures, incomplete force integration, opaque personnel systems, political influence over promotion or assignment, fragmented intelligence or security chains, or other reform deficiencies persist after years of American financial and institutional support, Congress should identify each unresolved deficiency, the official responsible for correcting it, the corrective plan now in force, the measurable benchmark for completion, the deadline, and the consequence if the benchmark is again missed. Oversight should not end with a historical finding that reform was incomplete. It should determine why the deficiency persists, who has authority to end it, whether any political or financial interest benefits from its continuation, and what lawful conditions should attach to any remaining or future United States assistance until the deficiency is demonstrably corrected.

Congress should determine whether political or family allegiance is, formally or in practice, a condition of senior military advancement within KDP-controlled Peshmerga forces. For commanders at brigade level and above, investigators should reconstruct appointment, promotion, removal, compensation, and command histories and determine whether professional military criteria - training, experience, battlefield performance, education, seniority, and merit - or political loyalty to the KDP, Masoud Barzani, Masrour Barzani, other members of the Barzani family, or affiliated party structures materially influenced advancement. The inquiry should also determine whether commanders can retain senior rank while acting independently of party or family direction, and whether refusal to follow political instructions has affected promotion, command, compensation, retirement, reassignment, or personal security. If senior command depends upon personal or party

allegiance rather than professional military qualification, Congress should determine whether the United States has been financing a professional public military or subsidizing a party- or family-controlled command structure.

AFunctional Comparison Congress Should Examine: Public Military, Party Militia, or Family-Controlled Armed Force?

Congress should test the institutional characteristics rather than adopt a label in advance. To what extent are particular Peshmerga formations commanded by the government rather than a political party or family network; recruited and promoted through professional rather than partisan or familial criteria; financially accountable to a public ministry rather than party networks; deployable pursuant to governmental rather than party or family direction; and subject to unified civilian command, discipline, auditing, and removal authority? The relevant comparison with other Iraqi militia structures, including elements of the Popular Mobilization Forces (Hashd al-Shaabi), is functional rather than ideological: who appoints commanders, who issues operational orders, who controls payroll and weapons, who can discipline or remove personnel, whose interests the force is expected to defend, and whether lawful governmental direction prevails when it conflicts with party or family instructions. The Petition does not equate Peshmerga formations with Iran-aligned PMF units or attribute to them conduct associated with particular Hashd factions.

Congress should also determine whether any KDP-controlled Peshmerga formations function, in whole or in part, not merely as party forces but as family-controlled armed formations whose command, promotion, financing, deployment, intelligence, and disciplinary structures ultimately answer to members of the Barzani family. Plaintiffs' Third Amended Complaint separately alleges the existence of a coordinated 'Barzani Criminal Enterprise.' That allegation remains unadjudicated.

Congress should therefore determine, from command records, personnel files, financial records, orders, communications, and testimony, whether any security formation operated as an instrument of a family-controlled enterprise rather than as an accountable public military institution. If the evidence establishes that military rank, operational command, intelligence access, weapons, payroll, promotions, and coercive authority were controlled through a family-centered network - and that the same network also directed or protected unlawful activity alleged elsewhere in this Petition – Congress should determine whether those forces functioned as an armed component of the alleged family enterprise. See Third Amended Complaint, *Kurdistan Victims Fund v. Barzani,* No. 1:24-cv-00278-RDM, ECF No. 85, paras. 3, 12 (D.D.C. June 4, 2025).

Congress should accordingly determine whether public ministries, party-controlled security forces, family-linked enterprises, procurement channels, and United States-funded programs operated as genuinely separate institutions or as components of a common patronage structure through which corruption, diversion, private enrichment, or political control could be organized or sustained. If the evidence establishes that public money, military rank, government contracts, commercial opportunity, and security authority were distributed through the same party-and-family loyalty network, Congress should determine whether what appeared institutionally to be separate

ministries, forces, and companies was in practice a unified patronage-and-corruption system. That is an investigative question, not a predetermined conclusion.

Federal funding law also illustrates the practical leverage created by financial dependence, while imposing constitutional limits on the use of funding conditions. In *Chicago Women in Trades v. Trump*, No. 25 C 2005, Dkt. 52, at 22 (N.D. Ill. Mar. 27, 2025), a First Amendment case involving federal grant conditions, the Court observed that some grantees "cannot afford the risks inherent in biting the hand that feeds them." The case has no factual connection to the KRG and does not authorize punitive funding conditions. Its narrower relevance here is institutional: where a recipient depends materially on federal support, funding conditions and the prospect of suspension or termination can exert powerful practical influence. The Supreme Court likewise distinguishes conditions that define a federal program from conditions that impermissibly regulate protected conduct outside the program. See *Agency for International Development v. Alliance for Open Society International, Inc.*, 570 U.S. 205, 214-18 (2013).

The Supreme Court supplies the governing balance. *Agency for International Development v. Alliance for Open Society International, Inc.*, 570 U.S. 205, 213-18 (2013), recognizes Congress's substantial authority to define federally funded programs and to ensure that federal money is used for the purposes Congress prescribed, while holding that funding conditions may not be used to compel a recipient to affirm an ideological position outside the contours of the funded program. The relevant principle here is stewardship, not compelled orthodoxy: Congress may audit end use, enforce lawful program conditions, require certifications and transparency, restrict or terminate assistance where governing law authorizes it, and strengthen future safeguards, while respecting constitutional and statutory limits.

The appropriate congressional question is therefore not whether assistance should be weaponized or punishment predetermined. It is whether established facts warrant conditioning, restricting, suspending, redirecting, auditing, or terminating particular forms of assistance under existing law and appropriations, and whether additional safeguards are needed. Congress should require agency-specific findings, identify the statutory basis for any action, preserve lawful humanitarian and civilian interests, and distinguish unproved allegations from established facts.

Accountability also need not be purely prospective. Congress does not itself adjudicate and collect a civil debt through oversight, but it possesses legislative and oversight authority to require a full accounting, condition future appropriations, strengthen recoupment mechanisms, require agencies to pursue available administrative remedies, and refer evidence to the Department of Justice and inspectors general. Existing federal law already permits the United States, where the statutory elements are established, **to recover money obtained through fraud or false claims**.

The False Claims Act, 31 U.S.C. §§ 3729-3733, for example, authorizes recovery of three times the Government's damages plus statutory penalties for qualifying knowing false claims, and separate forfeiture, restitution, contract, grant, offset, suspension, or debarment authorities may apply in appropriate cases. Congress should therefore ask not only whether future assistance should be conditioned, but what taxpayer funds, fraud proceeds, overpayments, diverted assistance, or

traceable assets may lawfully be recouped or recovered through the responsible Executive Branch and judicial processes.

Masrour Barzani's reported lawful-permanent-resident status should also be stated precisely. A green card may make an individual a "U.S. person" for some statutory and regulatory regimes, including federal tax law, but it does not create a universal status for every federal statute, does not itself extinguish any otherwise available foreign-official immunity, and does not automatically establish jurisdiction under 18 U.S.C. § 2340A. Section 2340A supplies extraterritorial jurisdiction when the alleged offender is a United States national or is present in the United States. Congress should therefore authenticate Barzani's immigration record, determine relevant United States presence separately, and test each asserted statute according to its own definitions, jurisdictional predicates, and elements.

United States v. Roggio demonstrates that the Department of Justice can prosecute torture committed in Iraqi Kurdistan through local actors when the substantive and jurisdictional requirements of § 2340A are satisfied. *Roggio* does not establish any fact concerning Masrour Barzani, Sidqi Bradosti, or other persons identified in this *Petition*, and it does not establish that every alleged extrajudicial detention or abuse by KRG personnel creates federal criminal liability. Its relevance is narrower: if Congress substantiates person-specific evidence of direction, agreement, or participation that satisfies a federal criminal statute, foreign location, use of local personnel, or the governmental status of the foreign actor does not necessarily end the federal inquiry. Any sanctions, forfeiture, assistance restriction, or prosecutorial referal likewise must rest on the requirements of the specific governing authority.

Why Congressional Process Is Necessary: Records and Testimony a Private Organization Cannot Compel

The Kurdistan Victims Fund is a private organization seeking aid and accountability for people who, by definition, lack the governmental power to obtain it for themselves. KVF and its investigators have already performed substantial investigative work ordinarily beyond the capacity of individual victims, including assembling corporate, property, financial, litigation, and witness information and identifying records held by federal agencies and third parties. What KVF cannot do is compel production, obtain classified or protected government information, require testimony, trace federal expenditures across agencies, or compel an accounting from foreign officials and their American representatives. Congress possesses compulsory process, interagency oversight authority, and access to federal records that a private organization does not. Those powers are necessary to look beyond nominal title, trace funds through layered corporate and trust structures, and determine who actually owned, controlled, financed, and benefited from the assets and activities identified in this *Petition*.

Congress need not resolve these allegations before investigating them. At this stage, the question is whether the documentary record, public reporting, federal pleadings, agency records, and evidence identified by Plaintiffs provide reasonable grounds and an articulable basis for congressional inquiry. They plainly do. A preliminary congressional review can determine which allegations are

substantiated, which are not, and where compulsory process, hearings, classified review, or Petition is warranted. What is required now is an independent congressional investigation capable of developing a complete record, testing disputed representations against underlying evidence, and determining the facts without prejudgment or institutional bias. The existence of parallel civil litigation, agency review, forfeiture proceedings, or criminal investigation does not displace Congress's independent oversight responsibility.

Congressional oversight is "broad and indispensable" and extends to the administration of existing laws, conditions requiring legislative correction, and the information necessary to legislate responsibly. *Trump v. Mazars USA, LLP*, 591 U.S. 848, 862 (2020). Congress has previously directed the Department of Justice Inspector General to examine FARA filing trends, foreign-government tactics used to engage in United States advocacy while avoiding registration, and administrative or legislative improvements to enforcement. The inquiry referred here therefore falls squarely within an established oversight function rather than asking Congress to adjudicate private litigation.

That responsibility is particularly acute where the evidence implicates federal appropriations, military expenditures, foreign influence, sanctions enforcement, and the integrity of the United States financial system. When credible evidence indicates that foreign actors may have used corrupt networks to defraud the United States military, divert taxpayer resources, or exploit American financial institutions, Congress has ample constitutional and legislative authority to use oversight, appropriations, compulsory process, and legislation to determine what occurred, protect the public and national security, and ensure accountability under law.

Taken individually, the matters identified in this *Petition* raise allegations of serious abuse and possible violations of federal law. Taken together, they raise a broader oversight question: whether deficiencies in disclosure, sanctions enforcement, procurement controls, foreign-influence safeguards, or the governmental handling of prior reporting allowed Barzani-linked interests to obtain United States funds and official access while material conduct remained undisclosed, fragmented, or unexamined. Serious allegations involving United States funds, national security, sanctions enforcement, violence against critics, and representations made to the United States Government should not remain scattered among agencies, courts, and private records without examination by the committees possessing jurisdiction to evaluate the whole record.

Congressional oversight should test both the underlying conduct and the adequacy of the federal controls intended to detect it. The existence of a registration, compliance procedure, internal review mechanism, agency Petition process, or formal organizational structure does not itself establish compliance. Congress should identify the FARA, sanctions, procurement, State/OFM accreditation, tax-exempt, beneficial-ownership, immigration, and other safeguards applicable to each subject and determine whether the underlying conduct followed, bypassed, frustrated, or rendered those safeguards ineffective. Prior agency review, non-enforcement, closure, or absence of action should not be treated as dispositive where the scope or methodology of the earlier review is uncertain or later-developed evidence materially changes the factual picture; Congress should obtain the complete decisional record and determine what the responsible agency knew, what it did not know,

what standards it applied, and why the matter was opened, closed, declined, corrected, or left unresolved.

The cumulative oversight gap itself warrants examination.

The publicly available record identified in this *Petition* reflects years of United States assistance and high-level governmental engagement with KRG leadership, but this *Petition* has not identified a congressional investigation or hearing that comprehensively examined the particular Barzani-linked allegations assembled here, including source of funds for United States assets, relationships between U.S.-government contractors and private family expenditures, beneficial ownership, foreign-agent and governmental representations, and the roles of American professional intermediaries. That observation is not proof of institutional neglect; Congress may possess classified or nonpublic work not visible in the public record. It is a reason to determine what prior oversight occurred, what information was available to committees and agencies, how it was handled, and whether the convergence of public reporting, federal litigation, transactional records, and the April 22, 2026 Department of Justice forfeiture action warrants a coordinated review.

Was Prior Oversight Complete?

The duration and scale of the matters assembled in this *Petition* present a further oversight question that Congress should confront directly: whether information available to successive committees and Executive Branch agencies was assembled and tested as a whole, including warning signs concerning alleged Barzani-linked financial misconduct and alleged fraud against the United States. The question should not be answered by assumption. Congress should determine what information was actually available, when it became available, which committees and agencies possessed it, whether it was shared, whether investigations were opened, narrowed, deferred, or closed, and whether strategic, diplomatic, intelligence, institutional, or reputational considerations contributed to inaction. If substantial information concerning alleged fraud, corruption, illicit financial activity, foreign influence, repression, sanctions-sensitive conduct, or misuse of United States resources repeatedly reached the United States Government without being assembled and tested as a whole, the resulting oversight failure is itself a matter warranting investigation.

Whatever explains prior inaction, Congress can no longer avert its eyes from the record now before it. As President Harry Truman famously reminded this body, the American people have an absolute "right to expect that the Congress will do its duty." And as President John F. Kennedy said, "To delay action is to fail in that duty."

Confronted with a substantial assembled record of alleged transnational fraud and alleged exploitation of federal funds, delay in examining that record would leave core appropriations and national-security questions unanswered. Congress should use its oversight and appropriations powers to determine what occurred, protect the public fisc, and decide what further action the evidence warrants.

The April 22, 2026 Department of Justice forfeiture action, federal and foreign judicial records, financial and property evidence, FARA materials, governmental reporting, witness information, and the additional evidence identified in this *Petition* have materially changed the factual landscape. Congress need not – and should not – presume that the alleged enterprise or every allegation described here has been proved. But neither should the Legislative Branch continue to treat individual transactions, persons, entities, and incidents as unrelated fragments without determining whether they form part of a larger pattern. The answer to institutional failure is not institutional defensiveness. It is a complete record. The proper response to allegations of this gravity is evidence-based investigation.

III. REQUESTED CONGRESSIONAL ACTION

The Kurdistan Victims Fund respectfully asks the appropriate committees – including, as jurisdiction warrants, Armed Services and Defense Appropriations; Banking, Housing, and Urban Affairs / Financial Services; Foreign Relations / Foreign Affairs; Judiciary; Homeland Security; Armed Services; Oversight; Commerce; and Intelligence – to approach these matters with the urgency their subject matter requires and take the following actions:

As an organizing principle, the congressional response should address four distinct functions reflected in contemporary human-rights investigative practice: prevention, protection, accountability, and remedy. Applied here, that means preventing recurrence, protecting witnesses and sources, establishing responsibility through evidence, and identifying lawful remedial measures where violations or losses are proved.

1. Open an Investigation and Convene Hearings.

Open an immediate investigation and convene public hearings to the maximum extent consistent with national security, with classified sessions where intelligence, sanctions, or law-enforcement information requires it.

The investigation should be prompt, thorough, independent, and impartial. OHCHR uses the formulation 'prompt, thorough and impartial investigations' in its September 2026 recommendations; independence is equally important here because this *Petition* expressly raises questions concerning institutional familiarity, strategic relationships, and possible fragmented federal handling.

2. Obtain the Federal Record.

Obtain the complete, unaltered underlying agency records identified below from Justice, Treasury/OFAC, State, Defense/DLA, FBI, IRS-CI, DCIS, DHS/USCIS, SBA, and the Intelligence Community, including attachments, relevant metadata where available, and communications concerning the creation, review, transmission, reliance upon, withholding, preservation, or disposition of those records.

Government-Wide Forensic Audit of United States Funds and Resources Provided to or for the Benefit of the KRG

Congress should request that the Government Accountability Office, acting under 31 U.S.C. § 712 and in coordination as appropriate with the Inspectors General of the Departments of Defense and State, USAID, Treasury, and other affected agencies, conduct a comprehensive, retrospective, government-wide audit and forensic reconciliation of all material categories of United States funds, assistance, equipment, services, reimbursements, grants, contracts, cooperative agreements, security assistance, training, stipends, logistical support, and other federally funded resources provided directly or indirectly to, through, or for the benefit of the Kurdistan Regional Government, its ministries, security forces, instrumentalities, contractors, or implementing partners during the period under review.

The audit should follow each resource from congressional appropriation through agency obligation and disbursement, receipt by the foreign recipient or intermediary, any subsequent transfer or commingling, and ultimate use and beneficiary. It should include cash and noncash assistance alike - including weapons, vehicles, communications equipment, fuel, facilities, training, transportation, medical assistance, salary and stipend support, logistics, maintenance, contracting benefits, and other in-kind support - and should determine what was funded, what was represented as delivered or performed, what was actually delivered or performed, who certified it, who benefited, and whether funds or resources were diverted, substituted, commingled, reprogrammed, or otherwise used outside authorized purposes.

Receipt is not the end of the public-funds inquiry. For every United States-funded program, contract, stipend, equipment transfer, or other benefit, Congress should determine whether the resource was used for the purpose Congress and the responsible agency authorized. Diversion to a different purpose may be materially significant even when the original payment, award, or transfer was real. Investigators should therefore compare authorized purpose, represented purpose, actual use, actual beneficiary, and any later reprogramming, substitution, commingling, or redirection.

For security assistance in particular, the audit should identify the actual chain of command and institutional beneficiary at the unit level. It should distinguish personnel and formations genuinely under Ministry of Peshmerga Affairs command from forces that remained operationally subject to partisan or parallel command; match each U.S.-funded roster, stipend, item of equipment, training event, and logistical benefit to the controlling unit; and determine whether assistance advanced the stated reform objective of a unified, nonpartisan force. Nominal ministry affiliation should not substitute for proof of actual control.

The Audit Must Reach Every Federal Funding and Support Channel - Not Only DOD and State

Congress should not limit its accounting to the largest or most visible streams of United States assistance. Federal support touching the Kurdistan Region has flowed through multiple departments, agencies, bureaus, financing authorities, grants, contracts, training programs,

technical-assistance mechanisms, and development institutions. If the object of the inquiry is to determine whether United States resources were diverted, misrepresented, misused, or converted into private benefit, the audit must identify every material federal pathway by which money, financing, equipment, training, technical assistance, institutional capacity, or other economic value reached KRG institutions, KRG-controlled programs, KRG officials, regional security forces, contractors, financial intermediaries, or private projects operating under KRG jurisdiction.

That review should include, at a minimum, the Department of Defense and Defense Logistics Agency; Department of State, including the Bureau of Counterterrorism and Bureau of International Narcotics and Law Enforcement Affairs; U.S. International Development Finance Corporation and predecessor OPIC; Defense Threat Reduction Agency; Department of Agriculture, including the Foreign Agricultural Service and National Institute of Food and Agriculture; USAID; Treasury-administered or supported programs; and every inspector general or implementing agency associated with those expenditures or programs.

The broader accounting should include indirect federal value and implementing intermediaries, not merely payments made directly to a KRG ministry. Official federal records provide concrete examples. The U.S. International Development Finance Corporation approved a loan of up to $250 million to Pearl Petroleum Company Limited for expansion of the Khor Mor natural-gas processing facility in the Kurdistan Region; that financing was to Pearl Petroleum, not a direct grant to the KRG. State Department/INL programming funded judicial and legal-capacity work that included the Kurdistan Regional Government Judicial Training Institute in Erbil. The Iraq Agricultural Extension Revitalization Project was funded by the Department of State and implemented through USDA/FAS and USDA/NIFA with land-grant university partners; its final report identifies cooperation with the KRG Ministry of Agriculture and Water Resources and Salahaddin University in Erbil. DTRA records identify Iraq Border Security Project awards, including an approximately $20 million contract, while DTRA continues to list Iraq as an active Cooperative Threat Reduction partner. A 2026 State Department Bureau of Counterterrorism funding opportunity concerning protection of U.S. critical-energy investments through UAS and C-UAS capabilities expressly contemplated data-sharing architecture and coordination between Federal Iraq and the KRG. Congress should obtain the actual award and implementing records before treating that opportunity as a direct KRG grant.

Congress should require each identified agency to certify, by fiscal year and program, the complete amount of United States value directed to or for the benefit of KRG institutions or activities; the recipient and subrecipient; implementing contractor or grantee; beneficial end user; payment account; purpose; governing award instrument; monitoring and audit history; questioned costs; fraud reports; suspension or debarment actions; inspector-general findings; and ultimate disposition of any recoverable funds or assets. Agency totals should then be reconciled against one another so that a transaction cannot disappear merely because one agency records it as foreign assistance, another as financing, another as security cooperation, and another as technical assistance.

The existence of a program, investment, grant, contract, loan, training activity, or technical-assistance project does not imply misuse. The purpose of the review is to establish the complete federal record: what was appropriated or authorized; what was actually disbursed, financed,

guaranteed, transferred, supplied, or delivered; who received or controlled it; what representations induced the expenditure or financing; what safeguards and audits applied; what end use occurred; what assets or economic benefits resulted; and whether any United States-supported value was diverted, misapplied, concealed, or converted into private wealth.

The scale of federal support makes this an appropriations question, not a generalized inquiry into a foreign government. Congressional Research Service reported in August 2025 that since 2014 Congress had appropriated more than $8.2 billion for counter-ISIS train-and-equip programs for Iraqis, including assistance to the KRG Ministry of Peshmerga Affairs. That $8.2 billion figure is Iraq-wide and should not be represented as a KRG-only total; a principal purpose of the reported audit is to identify the KRG-specific share and its ultimate disposition. GAO has already found material accountability weaknesses in this area: GAO-17-433 Report limited DOD visibility and accountability over Iraq Train and Equip Fund equipment and incomplete transfer documentation for equipment moving to the Government of Iraq or the KRG. 31 U.S.C. § 712 expressly directs the Comptroller General to investigate matters involving the receipt, disbursement, and use of public money and to conduct investigations ordered by either House or a committee with jurisdiction over revenues, appropriations, or expenditures.

Where United States assistance paid expenses that otherwise would have been borne by the KRG, the audit should also examine displacement and fungibility: whether federal assistance freed other KRG-controlled resources for different governmental or private uses, and whether any such reallocation was lawful, disclosed, and consistent with the representations and policy objectives on which the assistance was based. Displacement does not itself prove diversion; it is an accounting question that should be resolved from budgets, treasury records, bank records, payrolls, procurement files, and contemporaneous agency records.

The reported audit need not be unilateral. The United States and the Republic of Iraq already operate within a bilateral framework that encompasses economic, financial, judicial, law-enforcement, anti-corruption, and security cooperation. The 2008 U.S.-Iraq Strategic Framework Agreement for a Relationship of Friendship and Cooperation entered into force on January 1, 2009. In the April 7, 2021 U.S.-Iraq Strategic Dialogue, the two governments expressly stated their intention to achieve further progress in judicial cooperation, the recovery of stolen assets, and combating and prosecuting corruption. Congress should direct the responsible agencies to use those existing bilateral channels, together with applicable multilateral conventions and ordinary law-enforcement cooperation, to obtain Iraqi federal records necessary to reconcile United States disbursements, KRG receipts, payrolls, public revenues, contracts, audits, and asset flows. The absence of a bilateral U.S.-Iraq MLAT should not be treated as an endpoint where other lawful cooperation mechanisms are available. See Strategic Framework Agreement, TIAS 09-101.1 (Nov. 17, 2008; entered into force Jan. 1, 2009); Joint Statement on the U.S.-Iraq Strategic Dialogue (Apr. 7, 2021).

Congress Should Ask What United States Officials Knew, When They Knew It, and Why Federal Safeguards Did Not Prevent or Detect the Alleged Conduct

The Kurdistan Victim Fund (KVF) has presented witnesses alleging that Kurdistan Regional Government (KRG) officials provided special treatment, including lucrative oil concessions, to U.S. officials in Erbil. According to these claims, these corrupt benefits and preferential economic access were allegedly granted in direct exchange for securing favorable American foreign policy and funding assistance decisions and official actions that benefited the ruling Barzani Kurdish administration.

The scale and duration of the allegations presented in this *Petition* raise a further oversight question that cannot be answered solely by examining foreign recipients: what did United States officials responsible for policy, contracting, assistance, security cooperation, end-use monitoring, financial oversight, diplomatic engagement, and anti-corruption programs know about these risks, when did they know it, what warnings or anomalies were reported, and what corrective action followed?

Congress should obtain testimony and records from current and former United States officials who served in or had responsibility for Iraq and the Kurdistan Region, including personnel from the Departments of Defense and State, the Defense Logistics Agency, U.S. Embassy Baghdad, the former U.S. Consulate in Erbil, USAID, Treasury, relevant inspectors general, military commands, security-cooperation offices, contracting organizations, and other agencies that administered or monitored United States funds, equipment, weapons, grants, financing, or policy engagement involving the KRG.

The purpose should not be to presume misconduct by American officials. It should be to determine whether warning signs were missed, discounted, compartmentalized, inadequately reported, or overridden; whether agencies possessed information that was not shared across bureaucratic boundaries; whether representations made by KRG officials or their American representatives were independently verified; whether end-use and beneficial-ownership controls were adequate; and whether institutional assumptions about a strategic partner reduced the level of scrutiny that otherwise would have been applied.

If the alleged procurement fraud, money laundering, diversion of United States resources, weapons transfers, sanctions-sensitive activity, extraordinary unexplained wealth, and policy misrepresentations described in this *Petition* occurred over an extended period, Congress should determine who was responsible, what the United States oversight architecture detected, what action followed, and whether any institutional or individual failure is established.

Congress has confronted this institutional question before. GAO and the Special Inspector General for Iraq Reconstruction repeatedly documented that corruption, weak controls, inadequate contractor oversight, poor weapons accountability, fragmented information, and insufficient institutional capacity could expose United States investments in Iraq to fraud, waste, abuse, and diversion. The present inquiry should determine whether those known vulnerabilities persisted in the subnational Kurdistan Region and whether lessons identified years ago were actually implemented.

Congress should therefore identify and, where appropriate, interview or call as witnesses the officials who approved, administered, monitored, audited, or reported on the relevant programs and

relationships. It should obtain cables, inspection reports, contracting files, end-use monitoring records, intelligence and law-enforcement records subject to appropriate protections, fraud-risk assessments, dissent memoranda, audit findings, after-action reports, inspector-general reports, and interagency communications sufficient to reconstruct what the United States Government knew at each relevant stage.

This inquiry should distinguish institutional failure from individual wrongdoing. A missed warning, weak control, erroneous policy judgment, incomplete information flow, or inadequate audit does not by itself establish misconduct by a federal official. The purpose is to reconstruct the record, identify what safeguards worked or failed, determine whether known risks were reasonably addressed, and strengthen the systems responsible for protecting United States taxpayers and national-security resources.

Mandatory Witnesses and Mandatory Records: A Concrete Congressional Action Plan

Congress should convert the evidentiary leads assembled in this *Petition* into a defined witness-and-record plan rather than rely upon voluntary public explanations. The appropriate committees should issue preservation demands immediately; identify custodians; refer or subpoena the core financial, tax, assistance, contracting, FARA, corporate, trust, nonprofit, immigration, banking, property, and communications records; conduct transcribed staff interviews; and then place witnesses with first-hand knowledge under oath. Where voluntary production or testimony is materially incomplete, committees should consider compulsory process under their governing rules and jurisdiction.

Masrour Barzani, Prime Minister of the Kurdistan Regional Government,[16] should be called to appear personally before Congress and testify under oath, in public or executive session as security and evidentiary considerations require. Given his alleged command authority, his role in the KRG fiscal and security structure, the magnitude of United States assistance touching institutions under his leadership, the financial and property questions identified in this *Petition*, and his reported United States lawful-permanent-resident status, based on a document KVF identifies as his green card and subject to authentication and chronology from authoritative federal records, Congress should not rely exclusively on lawyers, lobbyists, governmental representatives, or written submissions speaking on his behalf. He should be asked directly to identify his official compensation, allowances, assets, beneficial interests, trusts, companies, United States property, sources of funds, tax and foreign-account compliance, role in the receipt and disposition of United States assistance, and knowledge of the transactions and conduct described in this *Petition*, and to state the factual basis for any denial or contrary explanation.

[16] Under the statutory requirements of the U.S. Department of Justice, the KRG's registered lobbying and diplomatic arms (such as the Kurdistan Regional Government Liaison Office - U.S.A.) file formal contracts explicitly referencing Prime Minister Masrour Barzani as the primary foreign principal. Within Iraq's constitutional framework, the KRG Prime Minister is explicitly designated as the head of the Council of Ministers and the highest executive authority responsible for enforcing regional policy, administering public institutions, and executing the regional budget. Recent landmark state events – such as the formal unification and consolidation of the regional military forces under the singular umbrella of the Ministry of Peshmerga – were explicitly enacted, commanded, and announced under his direct leadership as the operational head of the cabinet.

Areen Masrour Barzani should likewise be questioned, if authoritative records establish applicable United States tax or financial-reporting obligations, concerning his own income, accounts, assets, entities, trusts, beneficial interests, source of funds, foreign-financial reporting, and the financial-role allegations and authenticated evidence described elsewhere in this *Petition*.

Other mandatory witnesses should include, as the evidence warrants, Treefa Aziz; Bayan Sami Abdul Bahman; responsible KRG and Peshmerga finance, payroll, procurement, audit, and treasury personnel; officers and custodians of the nonprofits and entities identified in this *Petition*; United States attorneys, fiduciaries, accountants, corporate administrators, lobbyists, contractors, and other professional intermediaries with first-hand transactional knowledge; and the relevant federal custodians from Treasury, IRS/IRS-CI, DOJ, State, DOD/DLA/DCIS, DHS/USCIS, SBA, GAO, Inspectors General, and other agencies holding responsive records. Professional status is neither proof of wrongdoing nor a shield from fact development; knowledge, conduct, and responsibility should be established person by person and transaction by transaction.

Ambassador Steven H. Fagin should be included among the United States witnesses with first-hand institutional knowledge. Congress should question him concerning United States diplomatic reporting from Erbil during his 2018-2020 tenure as Consul General; information received concerning corruption, human rights, security-force conduct, illicit finance, counterfeiting, smuggling, and other matters identified in this *Petition*; what was transmitted to Embassy Baghdad and Washington; what contrary information or warnings were elevated; what policy, enforcement, or report responses followed; and whether later-developed evidence materially changes any assessment made during that period. His testimony should be tested against the contemporaneous diplomatic and agency record, not against recollection alone.

The mandatory record set should Ide: all relevant United States assistance and contracting records; Iraqi federal and KRG treasury, payroll, procurement, audit, oil-revenue, customs, and banking records; tax returns and return information obtainable through lawful congressional procedures; FBAR and other foreign-financial reporting; immigration and lawful-permanent-resident records; FARA files; nonprofit returns and applications; bank, SWIFT, KYC, source-of-funds, trust, escrow, and attorney-payment records; beneficial-ownership and corporate records; real-estate acquisition and sale files; communications with Congress and the Executive Branch; and the international records identified for Dubai/UAE, the United Kingdom, Switzerland, and other relevant jurisdictions. The objective is a reconciled evidentiary record in which every material assertion can be tested against an independent documentary source.

The pursuit of accountability should proceed through records, sworn testimony, tracing, and law – not through presumption. Parties may dispute conclusions, characterizations, inferences, or legal consequences; they cannot erase authenticated contemporaneous facts. Congress should separate disputed interpretation from verifiable fact and require witnesses to address the documentary record directly.

3. Test Representations, Disclosures, and Labels Against the Documentary Record.

Preserve the exact wording, date, forum, and qualification of material representations made to Congress, the Executive Branch, DOJ/FARA, or other federal authorities by Treefa Aziz and other KRG representatives, agents, attorneys, intermediaries, or affiliated persons. Compare those statements line by line with contemporaneous corporate, financial, contracting, FARA, tax, diplomatic-status, court, and governmental records. Examine statements alleged to be false or materially inconsistent, material omissions, and half-truths; determine what the responsible person knew when the representation was made; test any later amendment or clarification against the chronology; and determine whether the representation was capable of influencing a federal function even if officials later learned the truth.

Congress should distinguish a contested interpretation from a documented fact. A witness may explain, qualify, or dispute the significance of an authenticated record; the witness should not be permitted to substitute rhetoric for the record itself. Where bank records, deeds, contracts, government payment files, contemporaneous communications, or other authenticated documents establish an objective fact, the oversight inquiry should begin from that fact and then test competing explanations of what it means, including calling bank officers as witnesses.

4. Preserve Evidence Immediately.

Require the immediate preservation of potentially relevant records and electronically stored information in the possession, custody, or control of the identified federal agencies, contractors, grantees, and other persons or entities subject to congressional process, including communications, financial and banking records, contracting and payment files, sanctions and intelligence records, FARA communications, beneficial-ownership records, and records relating to the matters identified herein, so that evidence is not lost, destroyed, altered, or rendered inaccessible during the concluding phase of this Coalition transition or before congressional investigation and hearings can be completed.

This is particularly important where preservation and control of potentially relevant documents and electronically stored information have now become subjects of separate federal proceedings involving overlapping persons, entities, trusts, and financial structures.

Preservation should expressly extend to evidence presently implicated in the Delaware proceedings, including One Wood Road and One Wood Revocable Trust records, GEGI and Golden Eagle records, Moore/Ingomar files, attorney-administered financial-account records, ownership and beneficial-interest documents, source-of-funds records, electronically stored information, and any materials produced or identified in related federal discovery, subpoena, replevin, or preservation proceedings.

Preservation should extend to potentially relevant evidence in whatever medium and on whatever device it exists, regardless of whether the custodian characterizes the material as personal, professional, governmental, political, or organizational. Functional relevance – not the cust'dian's label – should determine preservation. Federal investigators also recognize the practical risk that awareness of an investigation can prompt destruction or tampering with evidence, changes in

patterns of behavior, or warning of confederates. Preservation should therefore be treated as an immediate investigative necessity rather than an administrative afterthought.

Evidence Preservation and the Integrity of Federal Fact-Finding

Plaintiffs' separate preservation filings describe sworn Delaware testimony concerning destroyed or potentially destroyed records. Congress should obtain the original transcript and determine the witness's identity, exact words, records involved, timing, applicable preservation duties, and surviving copies before attributing destruction to any individual. Those assertions remain disputed and do not establish spoliation, obstruction, or criminal conduct. Congress should obtain the transcript, attached exhibits, preservation correspondence, and related filings and determine exactly what was said, what categories of records were destroyed or were intended for destruction, when destruction occurred, what preservation notice or litigation was then reasonably anticipated, and whether copies remain with law firms, fiduciaries, banks, cloud providers, corporate-service providers, counterparties, family members, or other third parties.

Congress should immediately preserve the independent copies and metadata necessary to reconstruct any missing record, including email and messaging accounts, devices, cloud repositories, trust-administration systems, bank and IOLTA records, entity files, beneficial-ownership materials, source-of-funds records, property and closing files, calendars, draft instruments, and communications concerning Barzani-linked persons, Haval Dosky, GEGI, Golden Eagle, Ingomar-related structures, and other entities identified in overlapping proceedings. The issue extends beyond private litigation because the same records may bear on federal tax, banking, procurement, FARA, sanctions, forfeiture, and national-security questions. Congress should determine the preservation facts independently rather than treating either disputed testimony or missing records as a substitute for the underlying evidence.

5. Protect Witnesses and Sources From Retaliation.

Plaintiffs contend that the risk of retaliation is not hypothetical, and well documented. Records and witness accounts allege that persons who testified, cooperated, or provided information adverse to Barzani-linked interests experienced retaliation, including alleged extrajudicial killing and imprisonment in the subnational Kurdistan Region. Those assertions require independent verification. Where fear silences witnesses, the absence of testimony may measure the success of intimidation rather than the absence of evidence. Congressional oversight cannot function if knowledgeable witnesses reasonably believe that cooperation will expose them or their families to detention, violence, professional ruin, or other reprisal. Congress should establish means for cooperating witnesses, victims, journalists, confidential sources, investigators, and other persons providing information to communicate directly with committee investigators in an authorized and protected manner, consistent with appropriate security practices. Where safety, intelligence, law-enforcement, or source-protection concerns warrant, testimony and identifying information should be received confidentially, in executive or classified session, or through other protective arrangements. The need for confidentiality is not a reason to dIfer investigation.

Congress should also treat any effort to identify, unmask, surveil, intimidate, threaten, sue, detain, professionally harm, or otherwise retaliate against a person because of actual or suspected cooperation with Congress as an independent oversight concern. Protection of witnesses and sources is not merely a matter of personal confidentiality; it protects Congress's own ability to receive information necessary to discharge its constitutional oversight responsibilities. Persons possessing relevant evidence should not be forced to choose between assisting the Legislative Branch and exposing themselves or their families to avoidable retaliation.

DOJ's October 1 Directive reinforces that institutional point. The DOJ Fraud Division states that fraud investigations may depend on insiders willing to provide credible information and directs Division leadership to develop policies that incentivize and protect whistleblowers, including persons who may themselves have participated in misconduct. Congress should align its own procedures with that enforcement reality by preserving confidential intake channels, protecting source identities where lawful, and separating witness protection from any ultimate judgment about the witness's credibility or culpability.

Congress should also adopt a "do no harm" principle in collecting, preserving, and disclosing sensitive evidence. OHCHR applies that principle by limiting identifying detail, protecting witnesses, and avoiding investigative practices that themselves increase danger or retraumatization. In this inquiry, protective procedures should minimize unnecessary disclosure of source identities, family information, location data, linguistic fingerprints, or other details capable of facilitating retaliation.

Witness protection is not collateral to an organized-crime inquiry; it is part of the investigative architecture. The United Nations Convention Against Transnational Organized Crime[17] separately addresses obstruction through threats or intimidation, protection of witnesses and persons close to them, cooperation by insiders, and cross-border law-enforcement coordination. Congress should therefore treat witness security, source protection, preservation of identities, and protection against retaliation as conditions necessary to obtaining reliable evidence concerning an alleged transnational network, while preserving due process and the rights of persons under investigation.[18]

The absence of additional witnesses or public complaints should not automatically be treated as evidence that no broader problem exists. OHCHR identifies fear of retaliation, mistrust of authorities, confidentiality concerns, and doubts about achieving justice as barriers to reporting. Where retaliation itself is among the allegations, silence may reflect the effectiveness of intimidation rather than the absence of relevant information; Congress should test that possibility through protected interviews and independent records.

The Convention also identifies analysis of the professional groups and technologies involved in organized criminal activity as an appropriate subject of inquiry. That framework reinforces the need

[17] The United States is an official party to the United Nations Convention Against Transnational Organized Crime.
[18] United Nations Convention Against Transnational Organized Crime arts. 23-28, Nov. 15, 2000, 2225 U.N.T.S. 209 (obstruction of justice, witness protection, assistance to victims, cooperation with law enforcement, international law-enforcement cooperation, and analysis of professional groups and technologies involved in organized crime).

to examine not merely alleged principals, but also the lawyers, financial professionals, corporate-service providers, lobbyists, security actors, digital infrastructure, communications methods, surveillance technologies, and other professional or technological systems through which conduct may have been facilitated. The relevance of a profession or technology must be established from evidence concerning its actual function; professional status or technological capability alone establishes no wrongdoing.

A recent international criminal proceeding provides a useful procedural comparison, not governing law. In the September 16, 2026 Summary of Trial Judgment in *Specialist Prosecutor v. Thaci et al.*, the Kosovo Specialist Chambers described a persistent climate of witness intimidation in which some witnesses recanted prior statements, evaded details, changed accounts, or appeared fearful for their own or their families' safety. The Panel stated that protective measures were required and withheld the identities of witnesses and relatives publicly to preserve safety and security. The point is procedural: a witness's need for confidentiality does not diminish the potential importance of the information supplied. Where journalists, victims, former insiders, sources, or other persons providing evidence concerning the matters in this *Petition* articulate credible safety concerns, Congress should use secure submission procedures, restrict unnecessary dissemination of identifying information, permit appropriate confidential or closed-session testimony, and coordinate protective measures with competent federal authorities.

6. Determine Appropriate Oversight, Enforcement, and Prosecutorial Petition Action.

Apply the Federal Kleptocracy Asset-Recovery Methodology

Congress should refer the foreign-corruption, money-laundering, and asset-tracing evidence to the Department of Justice Criminal Division's Money Laundering, Narcotics and Forfeiture Section (MNF), including its International Unit, and request an assessment of whether the evidence supports investigation, restraint, civil or criminal forfeiture, or other recovery under applicable law, including 18 U.S.C. §§ 1956, 1957, and 981. The International Unit handles cross-border money-laundering and forfeiture matters involving foreign official corruption. The Department's initial April 22, 2026 Beverly Hills forfeiture action identified elsewhere in this Petition is being handled by that Section.

Congress should also request that DOJ apply the investigative and asset-recovery methodology historically developed through the Kleptocracy Asset Recovery Initiative to trace, preserve, restrain, and, where the evidence and governing law permit, forfeit domestic or foreign assets derived from foreign official corruption. The standalone initiative was disbanded in 2025, but the underlying federal money-laundering, forfeiture, and international asset-recovery authorities remain available through MNF and other responsible federal components.

Congress should coordinate with the Department of the Treasury concerning relevant financial intelligence, sanctions, and asset-tracing authorities. Because Treasury states that the Kleptocracy Asset Recovery Rewards Program, 31 U.S.C. § 9706, expired on January 1, 2024, Congress should determine whether any current Treasury mechanism can be employed on the evidence presented

here and whether reauthorization or replacement of that rewards program would materially assist recovery of foreign-corruption proceeds entering or held within the United States.

Determine whether appropriations oversight, sanctions, enforcement, suspension, debarment, Petition for criminal or regulatory investigation, or other action under existing authority is warranted. If congressional investigation develops evidence of possible criminal conduct, Congress should preserve that evidence and refer it to the Department of Justice or other appropriate law-enforcement authority without allowing the Petition to displace Congress's independent oversight responsibilities.

Congress can evaluate a calibrated strategy that distinguishes among lawful partnership, remediable institutional weakness, serious compliance failure, and established misconduct, and matches each verified problem with the legally available tool best suited to it – oversight, conditional assistance, sanctions, asset recovery, regulatory enforcement, diplomatic measures, or referral for criminal investigation. Any response should be proportionate to the evidence, targeted to responsible actors and channels, and structured to protect legitimate United States security, humanitarian, and diplomatic interests while correcting verified failures.

Where the assembled record supplies a specific statute, a specific actor, and a specific prohibited transaction or act, Congress should transmit that package to the Attorney General for a prosecutorial intake determination and should request a classified or unclassified response on whether an investigation has been opened. Congress should not itself adjudicate guilt or publish an enumeration of uncharged crimes as if it were an indictment.

If the evidence establishes a recurring wrongful-detention risk to United States nationals, Congress should examine whether existing assistance conditions, Leahy safeguards, certification requirements, diplomatic tools, and appropriations authorities are being fully applied to implicated KRG security or intelligence organs, including safeguards for prompt notice of detention, meaningful consular access, access to independent legal counsel, cooperation with SPEHA, and resolution of identified wrongful-detention cases. The immediate task is to establish the facts and determine whether existing authorities have been used effectively.

The remedial objective should extend beyond identifying past misconduct. Borrowing OHCHR's neutral accountability vocabulary, the inquiry should seek truth, justice, and lawful reparation where warranted, while identifying safeguards necessary to prevent recurrence. In this *Petition'*s setting, that may include financial recovery, corrective disclosure, institutional reform, witness protection, improved controls, or other remedies authorized by law.

Congress should also request that the Department of Justice, Treasury/FinCEN/OFAC, FBI, IRS-CI, DCIS, the Department of Defense Inspector General, and other appropriate agencies identify and preserve potentially recoverable property and determine whether existing civil or criminal forfeiture, restraint, seizure, restitution, restoration, or other recovery authorities apply to assets traceable to fraud against the United States, diverted federal assistance, bribery, money laundering, sanctions violations, or other established predicate offenses. The inquiry should include property nominally held by trusts, companies, nominees, family members, professional intermediaries, or other third parties where evidence indicates a different beneficial owner or a traceable connection to unlawful proceeds.

Where violations or unlawful losses are established, remedial consideration should include not merely recovery of money or property but access to justice and effective remedies for affected persons. OHCHR's September 2026 recommendations identify restitution, compensation, rehabilitation, satisfaction, and guarantees of non-repetition as recognized forms of reparation under international human-rights law. Not every category will apply here, but "guarantees of non-repetition" supplies a particularly useful oversight concept: Congress should determine what structural changes are necessary to prevent the same channels of funding, influence, concealment, intimidation, or institutional access from being used again.

Asset tracing should not end because property has been transferred to a third person, moved outside the United States, substantially diminished, converted into another asset, or commingled with other property. Congress should request preservation of the records necessary to trace economic value through each transformation and should ask the responsible federal agencies to determine what primary, derivative, substitute-asset, restraint, restitution, or forfeiture authority is available under the particular statutes ultimately established by the evidence.

BNP Paribas Forfeiture Analogue: Dissipation or Transformation Need Not End the Recovery Inquiry

The *BNP Paribas Information* also provides a federal forfeiture model relevant to the Petition's asset-preservation architecture. The Government sought forfeiture of property, real and personal, constituting or derived from proceeds traceable to the charged offense and alleged a money judgment of approximately $8.8336 billion. It further invoked substitute-asset provisions for circumstances in which forfeitable property could not be located despite due diligence, had been transferred or sold to or deposited with a third person, had been placed beyond the court's jurisdiction, had substantially diminished in value, or had been commingled with other property so that division would be difficult. See Appendix Source 201.

The point is methodological, not that the same forfeiture provisions necessarily govern every transaction identified here. Congress should preserve the complete asset-conversion history and ask DOJ and other responsible agencies, offense by offense and asset by asset, whether applicable law permits tracing, restraint, forfeiture, restitution, or substitute-asset recovery after proceeds have been transferred, converted, dissipated, commingled, or moved abroad. A change in title, account, jurisdiction, or asset form should trigger further tracing, not an assumption that the economic trail has ended.

Where the evidence ultimately establishes a qualifying offense, Congress should ask DOJ to identify the precise forfeiture pathway rather than speak of recovery in the abstract. The BNP Paribas Information invoked proceeds-based forfeiture under 18 U.S.C. § 981(a)(1)(C), criminal-forfeiture procedures under 28 U.S.C. § 2461(c), and substitute-asset authority under 21 U.S.C. § 853(p). Those provisions do not automatically govern every transaction described in this Petition, but they provide a concrete statutory map for asking whether traceable proceeds, or substitute property when the original proceeds have been transferred, placed beyond jurisdiction, diminished, or commingled, may be restrained or forfeited under the offense actually established. See Appendix Source 201.

7. Invoke Existing Global Magnitsky and Visa-Accountability Procedures.

Request that the appropriate committee chair and ranking member consider invoking 22 U.S.C. § 10102(d) to require a formal Executive Branch determination whether identified foreign persons have engaged in sanctionable conduct and whether sanctions will be imposed. Submit the documentary record developed by the Committee to Treasury and State; request parallel review under E.O. 13818 and Section 7031(c); and require the agencies to identify the evidentiary basis for designation, non-designation, further investigation, or other action. This *Petition* should be evidence-based and person-specific and should not presume the outcome.

8. Require a Wrongful-Detention Review and Protect U.S. Nationals.

Request that the Secretary of State and the Special Presidential Envoy for Hostage Affairs review any identified detention of a U.S. citizen, U.S. national, or qualifying lawful permanent resident by KRG or affiliated security, intelligence, police, or judicial organs under the Levinson Act and the Countering Wrongful Detention Act of 2025. Require a written account, consistent with privacy and classification restrictions, of the criteria considered, the consular-access record, any wrongful-detention determination, any sanctions or visa review, and any recommendation concerning future security assistance or other federal engagement.

In light of DOJ's October 8, 2026 *Maduro superseding indictment*, Congress should separately refer any substantiated evidence of qualifying torture of Bradosti to the Department of Justice for review under 18 U.S.C. §§ 2340 and 2340A, including conspiracy under § 2340A(c). The referral should include the complete State Department and Consulate file, detention and medical records, witness statements, command and organizational records, travel and presence records for alleged offenders, and evidence concerning instructions, knowledge, acquiescence, or authority to prevent the alleged abuse. Congress should ask DOJ to identify whether jurisdictional predicates are satisfied and

whether additional evidence is required; it should not ask DOJ to presume that the allegations are true.

Because § 2340A jurisdiction can turn on an alleged offender's presence in the United States, Congress should request preservation of relevant entry, exit, visa, immigration, diplomatic-security, and law-enforcement records before they are lost under ordinary retention schedules. This request should be limited to persons for whom evidence supplies a concrete connection to the alleged torture and should not infer criminal responsibility from travel or immigration status alone.

As a possible future legislative option, Congress may consider conditioning specified security-assistance funds on verified wrongful-detention safeguards, while preserving humanitarian, de-mining, and other appropriate exemptions and a defined national-security waiver. Any such condition should be framed prospectively as proposed legislation, not as an existing FY2026 funding prohibition, and should use objective certification criteria tied to U.S. nationals, consular access, due process, and cooperation with the Special Presidential Envoy for Hostage Affairs.

9. Test Federal Controls and Agency Handling.

Determine whether the federal safeguards implicated by the evidence actually functioned as intended, including FARA registration and inspection, sanctions screening and enforcement, procurement and assistance controls, diplomatic accreditation and Office of Foreign Missions processes, tax-exempt oversight, beneficial-ownership and financial-reporting requirements, immigration review, and interagency reporting procedures. Obtain records of any inquiry, letter of inquiry, advisory determination, inspection, amendment Petition, declination, closure, Petition, civil-enforcement consideration, or corrective action and the reasons for the disposition.

The controls review should expressly identify risk factors and early-warning indicators. OHCHR's September 2026 recommendations call for risk assessments, early-warning mechanisms, and functioning oversight and disciplinary frameworks. Applied to the federal systems at issue here, Congress should identify which warning indicators were present, when they appeared, which office received them, what escalation mechanism existed, and why the safeguard succeeded, failed, or was bypassed.

Require an integrated, cross-agency evidentiary review. GAO-25-106568 found that federal efforts to counter illicit finance can be difficult to assess when goals, monitoring, and performance information remain dispersed across individual agencies, and GAO recommended joint goals and methods for collecting and assessing evidence of progress. The same report describes FBI, Homeland Security Investigations, Treasury, and other agencies working through interagency collaborative groups and task forces to address organized crime and illicit finance. See U.S. Government Accountability Office, *Illicit Finance: Agencies Could Better Assess Progress in Countering Criminal Activity*, GAO-25-106568 (Jan. 16, 2025; publicly released Feb. 18, 2025). Congress should therefore require DOJ, FBI, HSI, Treasury/FinCEN/OFAC, IRS-CI, DOD/DLA/DCIS, State, DHS/USCIS, the Intelligence Community, and other relevant agencies to identify, deconflict, and compare what each holds concerning the persons, entities, transactions, accounts, properties, representations, security

incidents, and alleged conduct described in this *Petition*. Fragmented federal records should not substitute for a complete federal picture.

That approach also accords with CRS's description of the 2023 counter-TOC strategy, which seeks a "culture of information sharing rather than compartmentalization," greater tactical and operational sharing, and coordinated and deconflicted investigations across departments and agencies. See CRS IF12829, at 2. Congress should require a common evidentiary matrix identifying what each agency knew, when it knew it, the source and reliability of the information, what action followed, what information was shared or withheld, and whether apparently separate matters look materially different when viewed together. Congress should also determine whether relevant actor-level derogatory information already existed within federal systems and whether it was available to agencies making immigration, accreditation, contracting, assistance, financial-compliance, sanctions, or other decisions. See U.S. Government Accountability Office, *Transnational Organized Crime: Actions Needed to Enhance Management and Capabilities of the Watchlist Program*, GAO-23-105023 (July 12, 2023). The existence or absence of any watchlist status should not itself be treated as proof of wrongdoing.

Fragmented responsibility should not become fragmented accountability. No agency's partial view should be mistaken for the Government's complete understanding. The inquiry should establish whether authority, information, and responsibility were dispersed among agencies, committees, offices, contractors, and professional intermediaries in a manner that allowed each participant to assume another institution would reconcile the whole record. It should identify who possessed authority to elevate, refer, investigate, correct, or act upon each material warning; whether that authority was understood and exercised; and whether institutional caution, uncertainty, or divided responsibility contributed to otherwise avoidable inaction.

The allegations, entities, transactions, statutes, and potential violations identified in this *Petition* are illustrative and are not intended to be exclusive. Congress should follow the evidence wherever it leads and include within its inquiry any related misconduct, additional violations, persons, entities, transactions, or funding streams disclosed in the course of investigation.

No single pending proceeding can answer the full set of questions presented here. Civil litigation, criminal or forfeiture investigation, agency review, and congressional oversight serve different functions and possess different authorities. The existence of one is therefore not a reason to defer the others; it is a reason to preserve and coordinate the evidence.

Congress's inquiry is analytically distinct from the procedural disposition of private civil litigation. Questions of standing, immunity, pleading sufficiency, sanctions, jurisdiction, or other procedural doctrines do not themselves answer whether the underlying events occurred, who directed or benefited from them, what federal agencies knew, or whether United States funds, institutions, or national-security interests were affected. Those factual questions can be answered only from the underlying governmental records, witnesses, intelligence, financial evidence, and compulsory process available to Congress and federal agencies.

Congress should also request that the Government Accountability Office and relevant Inspectors General examine whether foreign governments, security services, agents, or proxies have used United States-funded capabilities, financial-intelligence sharing, cybersecurity cooperation, mutual legal-assistance processes, litigation, or other governmental or private compliance systems to identify, surveil, economically isolate, or retaliate against journalists, witnesses, dissidents, critics, or other persons residing outside the foreign government's territory. The inquiry should distinguish legitimate law-enforcement and compliance cooperation from political or retaliatory misuse.

Treasury/FinCEN, State, DOJ, FBI, and other appropriate agencies should also assess whether existing safeguards adequately detect foreign-originated misuse of AML/CFT, beneficial-ownership, cybersecurity, financial-intelligence, or related information-sharing systems for political surveillance or transnational repression, and whether additional advisories, safeguards, information-sharing restrictions, sanctions, reporting requirements, or other legislative or administrative measures are warranted. This *Petition* does not assert that any Barzani-linked actor misused a particular AML/CFT, FinCEN, or mutual-legal-assistance mechanism; it asks Congress to determine whether any such mechanism was used and to preserve the records necessary to answer that question.

IV. NATIONAL SECURITY, IRAN, SANCTIONS, AND ALLEGED TRANSNATIONAL REPRESSION

National Security Requires A Reliable Factual Record

National security is an exceptionally weighty governmental interest. That principle has direct oversight significance here. Congress and Executive Branch agencies cannot make sound national-security judgments concerning a foreign governmental partner if information supplied to them is materially false, distorted, incomplete, selectively presented, or stripped of significant contrary facts. Congress should determine not merely what conclusions United States officials reached concerning the KRG or particular Barzani officials, but what factual record they were given; who supplied it; what material contrary information was available or omitted; and whether later-developed evidence materially undermined representations on which American officials relied.

The inquiry should focus particularly on representations made by KRG officials, Washington representatives, registered foreign agents, lawyers, consultants, and other intermediaries to Congress, the White House, the Departments of State and Defense, intelligence and national-security agencies, and other federal decisionmakers. Investigators should reconstruct, representation by representation, what was said; what the speaker knew at the time; what contrary information was available; whether material facts concerning corruption, Iran-facing activity, human-rights abuses, security-force conduct, beneficial ownership, or other national-security matters were omitted, minimized, or contradicted; and whether any such distortion or incompleteness affected security assessments, appropriations, assistance, contracting, sanctions policy, immigration treatment, or governmental access.

A favorable national-security assessment built on a materially incomplete or distorted record is not reliable merely because the resulting assessment was made by the United States Government. "Ally," "partner," "reliable security partner," or similar descriptions should not substitute for examination of the evidentiary record from which those judgments were formed. Congress should obtain the underlying briefing materials, talking points, intelligence assessments, diplomatic reporting, meeting memoranda, FARA records, agency communications, contrary reporting, and subsequent corrections necessary to determine whether United States national-security policy toward the KRG rested on a substantially accurate factual record.

Disputed Death of a Person KVF Identifies as a United States Government Officer or Employee: Cause, Federal Knowledge, and the Reporting Question

The original District of Columbia pleading alleges that a person described there as a United States agent was killed in connection with conduct alleged in the private civil action. That pleading allegation is unadjudicated. This Petition asks Congress to determine the person's identity and government status, the medical cause and manner of death, what Executive Branch agencies knew, what information was reported to Congress, and whether any later official action concerning the incident was appropriate. It does not ask Congress to presume a homicide or responsibility by any identified person.

Congress should determine from primary records whether a United States Government officer or employee died in subnational Iraqi Kurdistan in or about November 2021 while performing official duties; the circumstances and medical cause and manner of death; whether any kidnapping, assault, interrogation, proposed transfer, or other criminal conduct occurred; and, only if such conduct is established, who planned, ordered, participated in, concealed, or had advance knowledge of it. Revend separately alleges that two U.S. federal agents later visited him in Germany and directed him not to publish concerning the incident. These are grave, unadjudicated allegations and questions; their gravity is the reason for verification, not a substitute for proof.

KVF contends that local police in the Barzan district attributed the death to a heart attack and that photographs available to KVF appear to show substantial traumatic injuries. Photographs alone do not establish identity, medical cause, manner of death, or responsibility. Congress should obtain the original photographs and metadata, autopsy or pathology records, medical and mortuary records, scene evidence, witness statements, and the complete local police file and should determine whether the recorded cause and manner of death were supported by the contemporaneous forensic record. If the records materially conflict, Congress should determine who knew of the conflict, what explanation was transmitted to United States agencies, and what investigative steps followed.

The *Petition* for congressional verification is not newly manufactured for this submission. Shortly after the original District of Columbia pleading was filed in 2024, published commentary independently identified the alleged death of the United States Government employee as an issue warranting congressional oversight and specifically urged the Senate to determine whether such an

employee had been murdered in Iraqi Kurdistan and under what circumstances. Congress can now resolve the question through records unavailable to private litigants.

Congress should obtain from the Department of Justice, FBI, Department of State, Department of Defense, and appropriate elements of the Intelligence Community, subject to classification and source-protection requirements, all records sufficient to determine the identity and agency affiliation of the alleged victim; official assignment and activities in Iraq; date, location, circumstances, and cause of death; contemporaneous incident, intelligence, diplomatic, security, and investigative reports; communications with the Government of Iraq, KRG, KDP, or Barzani-affiliated security organizations; information identifying suspected participants; any evidence concerning proposed transfer or delivery to Iranian actors; any federal investigation or counterintelligence assessment; and what action, if any, the United States took. If classified information, intelligence methods, or source-protection concerns preclude public disclosure, the Committee should obtain the evidence in classified or closed session rather than allow classification to prevent congressional examination of the underlying event.

Masrour Barzani's historical command responsibilities are independently relevant to that fact-finding. The KRG's own official biography states that he served as General Director of the Protection and Intelligence Agency and later as Chancellor of the Kurdistan Region Security Council, overseeing security, military intelligence, and intelligence services. Congress should therefore obtain organizational charts, command directives, personnel assignments, reporting chains, protective-detail records, and operational records sufficient to determine what authority he possessed over personnel or units implicated in incidents identified in this Petition. If federal records substantiate participation by KRG-, KDP-, or Barzani-controlled personnel in the kidnapping or killing of a United States

Government employee, Congress should determine whether that information was considered in subsequent decisions concerning military assistance, Peshmerga funding, security cooperation, intelligence liaison relationships, visas or immigration benefits, sanctions, arms transfers, or other governmental support.

Sidqi Bradosti: Unadjudicated Detention and Torture Allegations and the Command-Record Question

Pleadings and accounts supplied to KVF allege that Sidqi Bradosti, a United States citizen, was detained from approximately July 2019 through mid-2021 in a KRG Asayish facility, deprived for periods of essential epilepsy medication, and subjected to physical, psychological, or medical mistreatment. They further allege that United States diplomatic personnel sought access and medical intervention and that aspects of the detention or treatment were directed, authorized, or permitted within Barzani-linked security structures. Those allegations are unadjudicated. This Petition does not make an independent finding concerning who ordered, directed, knew of, or participated in the alleged treatment.

This account is not based solely upon secondary reporting. Representatives of the Kurdistan Victims Fund have spoken directly with Bradosti concerning his detention and treatment. Congress should obtain the State Department and U.S. Consulate records concerning his detention, consular contacts, requests for access, requests for medication or medical assistance, communications with KRG officials, and the circumstances surrounding his eventual release. The imprisonment and alleged torture of an American citizen for approximately two years, coupled with alleged interference with United States consular efforts to protect him, presents a direct congressional oversight question concerning what the United States Government knew, what representations KRG officials made to American diplomats, what Washington did in response, and whether those facts were later disclosed by KRG representatives seeking continued access and support in the United States.

The alleged treatment of U.S. citizen Sidqi Bradosti potentially presents two distinct federal and international-law inquiries: interference with United States consular protection, and conduct that may warrant evaluation under the federal extraterritorial torture statute. These questions should be examined separately so that a potential treaty-access violation is not conflated with the different statutory elements required for federal torture liability.

Consular access presents an independent treaty and diplomatic-protection question. The original federal complaint alleges that diplomatic representatives assigned to the Deputy United States Consul General in Erbil repeatedly sought medical intervention for Bradosti and were denied by KRG/KDP personnel, and that only after repeated intervention by United States Embassy personnel in Baghdad was permission granted for him to receive essential prescribed epilepsy medication. Those allegations remain unadjudicated. Iraq acceded to the Vienna Convention on Consular Relations in 1970, and Article 36 protects communication and access between consular officers and detained nationals. Congress should therefore determine whether KRG authorities interfered with, delayed, restricted, or denied U.S. consular communication, access, medical advocacy, family-contact assistance, or other consular-protection functions on behalf of Bradosti, and should obtain the complete State Department, Embassy, and Consulate record before drawing any conclusion.

The alleged deprivation of essential epilepsy medication should also be examined as part of the torture inquiry rather than treated merely as deficient prison administration. Under 18 U.S.C. § 2340, torture requires an act by a person acting under color of law, committed with the specific intent to inflict severe physical or mental pain or suffering upon a person within the actor's custody or physical control. The statute does not automatically classify withholding medication as torture. But if medication necessary to prevent severe suffering was deliberately withheld for the purpose of causing, intensifying, coercing through, or otherwise using that suffering, the purpose, severity, duration, medical consequences, warnings received, and command responsibility become central factual questions for investigation.

If prison officers were acting pursuant to instructions from superior officials, the command trail is material. Congress should determine who possessed authority over medical treatment and consular access; what requests were received from United States officials; who had power to restore the medication or permit access; what decisions followed those requests; and whether any superior

directed, approved, ratified, or knowingly permitted the alleged deprivation. Those questions should be resolved from contemporaneous records and testimony rather than from title alone.

The command question is particularly significant because Bradosti's detention began in approximately July 2019, the same year Masrour Barzani moved from the KRSC chancellorship to the premiership. The KRG's own official biography states that Barzani joined the Peshmerga in 1985, became General Director of the Protection and Intelligence Agency in 1998, and in 2012 became the first Chancellor of the KRSC to oversee security, military intelligence, and intelligence services (see Source 78). Those offices do not, standing alone, establish that he commanded the specific Asayish facility in which Bradosti was held. They do place him at the apex of the relevant security architecture and make the facility's actual chain of command a concrete evidentiary question.

The federal pleadings go beyond inference from title. They allege that Bradosti's mistreatment, restrictions, and deprivation of essential medication were carried out at the direction or under the command and control of Masrour Barzani and other identified officials. Those allegations remain unadjudicated. Congress should therefore identify which agency controlled the facility; who commanded it; who possessed authority over detention, interrogation, medication, visitation, transfer, and release; to whom those officers reported; whether relevant command relationships continued across Barzani's July 2019 transition to Prime Minister; and whether instructions concerning Bradosti originated with, were approved by, were reported to, or were knowingly tolerated by Barzani or his senior subordinates.

The inquiry should be resolved from organization charts, command directives, personnel assignments, detention and duty logs, interrogation and medical records, internal communications, visitor restrictions, release orders, and State Department and U.S. Consulate records – not from title alone. The decisive question is not merely who formally administered the detention facility, but who possessed actual authority over the officers who controlled Bradosti's liberty, treatment, medication, visitation, interrogation, and release.

Chain of Custody, Chain of Command, and the Entire Custodial Course

The proper unit of investigation is the full chain of custody and command, not merely the identity of the person who physically administered any alleged abuse. Congress should reconstruct the command path upward and the instruction path downward: who controlled the facility; who authorized continued detention; who controlled interrogation, medication, visitation, transfer, and release; who received reports; who communicated with United States officials; who had authority to stop the alleged treatment; and whether orders, approvals, acquiescence, or reports reached senior officials. This inquiry should distinguish formal organizational title from actual operational authority while testing both.

Bradosti's case should also be examined as a possible continuous custodial course rather than as disconnected episodes. The allegations encompass arrest, prolonged detention, coercive or abusive treatment, deprivation of essential prescribed medication, restrictions on family or outside access, asserted interference with United States diplomatic efforts, alleged judicial irregularities, and

eventual release. If substantiated, the cumulative sequence may reveal more about purpose, knowledge, command responsibility, and institutional practice than any single act viewed in isolation. Congress should therefore build a unified chronology linking detention orders, interrogation records, medical records, consular contacts, judicial actions, internal instructions, and release authority.

The alleged detention and mistreatment also implicate binding international obligations of Iraq if the underlying facts are established. Iraq acceded to the Convention Against Torture on July 7, 2011, and the Convention entered into force for Iraq on August 6, 2011. Article 1 encompasses severe intentional suffering inflicted by, at the instigation of, or with the consent or acquiescence of a public official or person acting in an official capacity, while Article 2 provides that no exceptional circumstance may be invoked to justify torture. Congress should therefore determine, without presuming that the Convention's elements are satisfied, who exercised custody or effective control; which governmental, security, intelligence, political, or other officials knew of the detention; who ordered, participated in, facilitated, consented to, acquiesced in, or responded to alleged abuse; what contemporaneous records were created; and what remedial or investigative action followed.[19]

The United Nations Committee Against Torture's General Comment No. 2, cited by OHCHR, further supplies a careful way to distinguish isolated allegations from an alleged practice. The Committee has described torture as systematic where reported cases are not fortuitous but are habitual, widespread, and deliberate in a considerable part of the relevant territory. Congress should not assume that threshold is satisfied here; it should use the distinction to ask whether alleged incidents were isolated, recurring, institutionally tolerated, or connected by common actors, directives, facilities, methods, or failures of discipline.

Federal Torture Jurisdiction in Iraqi Kurdistan: *United States v. Roggio*

The Ross Roggio prosecution demonstrates that federal torture, export-control, financial-crime, and human-rights authorities can converge upon conduct occurring inside the Kurdistan Region. In *United States v. Roggio*, a federal jury convicted a United States citizen who managed an illegal weapons-manufacturing project in Iraqi Kurdistan of torture and conspiracy to commit torture after he arranged for Kurdish soldiers to abduct an employee and detain him at a Kurdish military compound, where Roggio and others subjected the victim to repeated physical and mental abuse over 39 days. Roggio was also convicted of export-control offenses, smuggling, wire fraud, and money laundering and was sentenced to 70 years' imprisonment. The Congressional Research Service identifies Roggio as one of the exceptionally rare federal convictions under 18 U.S.C. §§ 2340-2340B. See CRS, LSB10747, International Atrocity Crimes and Their Domestic Counterparts (updated Apr. 3, 2024); U.S. Department of Justice, U.S. Attorney's Office, Middle District of Pennsylvania, *Pennsylvania Man Sentenced to Prison for Torture and Illegally Exporting Weapons Parts and Related Services to Iraq* (Apr. 15, 2024).

[19] Convention Against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment arts. 1-2, 16, Dec. 10, 1984, 1465 U.N.T.S. 85; United Nations Treaty Collection, Depositary Notification C.N.438.2011.TREATIES-12 (Iraq accession July 7, 2011; entry into force Aug. 6, 2011), https://treaties.un.org/doc/Publication/CN/2011/CN.438.2011-Eng.pdf.

DOJ's own formulation bears emphasis: "no matter where such deplorable acts occur, the United States is committed to holding the perpetrators accountable." The proposition is especially pertinent as an investigative precedent because Roggio itself arose from torture committed in the Kurdistan Region, involved Kurdish soldiers and a Kurdish military compound, and resulted in a federal conviction. The case establishes no fact concerning any person identified in this *Petition* and does not establish that the Kurdish soldiers involved were directed by any Barzani official.

Roggio is especially instructive because local Kurdish soldiers carried out much of the physical abuse under his direction. The case does not establish that a senior title or formal command structure alone creates liability. It does establish why federal investigators look beyond the hand that physically struck the victim to the person who arranged, directed, or conspired in the torture. If the Bradosti record substantiates comparable direction or agreement, the use of subordinate Asayish or other security personnel would not, by itself, end the federal inquiry.

Two Federal Torture Precedents: Command, Conspiracy, and Direction Through Others

The federal prosecution of Roy M. Belfast Jr. (also known as Chuckie Taylor) supplies a complementary investigative precedent to Roggio. In that case, DOJ first alleged the institutional architecture surrounding the abuse: multiple Liberian security forces, Belfast's authority to command members of the Antiterrorist Unit, and his participation in joint activities involving that unit, the Special Security Service, and the Liberian National Police. See *United States v. Belfast*, No. 06-20758-CR (S.D. Fla.), Indictment (Dec. 6, 2006), General Allegations paras. 7-12. The relevance here is methodological, not factual. Congress should likewise reconstruct the institutional and operational chain governing the facility in which Bradosti was held, identify every security body participating in his custody, determine who possessed command authority over their personnel, and establish whether different units acted jointly pursuant to common instructions or objectives. See Source 116A.

The *Belfast* indictment also demonstrates why a federal torture inquiry is not necessarily confined to the person who physically administered the abuse. Count One charged conspiracy to commit torture and alleged acts committed, or caused to be committed, by conspirators acting under color of law while the victim was within their custody and physical control. Congress should therefore determine whether any alleged mistreatment of Bradosti resulted from isolated acts by individual guards or from instructions, agreements, coordinated action, or a common course of conduct involving superior officers or multiple security bodies. Senior title alone establishes none of those propositions; the relevant question is what the evidence shows about actual authority, agreement, direction, participation, and control.

Custody and physical control are themselves important factual components of the federal torture framework. Where state security personnel exercise complete physical control over a detainee, Congress should determine who controlled not only interrogation and physical treatment but also access to medication, physicians, family, counsel, and consular assistance. In such a custodial setting, decisions about essential medication and outside access form part of the factual record

necessary to determine whether severe suffering was deliberately inflicted, exploited, prolonged, or permitted for a prohibited purpose.

Belfast further illustrates the jurisdictional significance of presence in the United States. The indictment alleged torture committed in Liberia and separately alleged that Belfast was present in the United States. Section 2340A likewise supplies federal jurisdiction where its statutory predicates are met, including where an alleged offender is a United States national or is present in the United States. Congress should therefore establish the nationality and United States presence history of any person whose participation in qualifying torture is substantiated and refer the resulting record to the Department of Justice for jurisdictional evaluation. The foreign location of alleged conduct does not, standing alone, end that inquiry.

Finally, the *Belfast* prosecution reinforces that the color-of-law inquiry is functional rather than architectural. DOJ alleged governmental security-force action occurring through multiple official bodies and at locations that included residences as well as detention facilities. Congress should therefore focus on who exercised governmental or security authority over Bradosti, who controlled his movement and release, and whether the actors were using powers derived from official positions, rather than treating the formal label attached to the place of confinement as dispositive.

Taken together, Belfast and Roggio illustrate complementary investigative propositions. *Belfast* demonstrates the relevance of command authority, joint governmental security activity, conspiracy, custody and control, color of law, and extraterritorial jurisdiction; *Roggio* demonstrates the relevance of arranging, directing, or conspiring in torture carried out through subordinate Kurdish personnel in the subnational Kurdistan Region. Neither case establishes any fact concerning Bradosti or any person identified in this *Petition*. Together, however, they explain why Congress should identify who commanded, who directed, who agreed, who physically acted, who controlled custody, and who possessed authority to prevent or stop the alleged conduct.

DOJ's October 8, 2026 Maduro Indictment: A Current Federal Torture-Conspiracy Position

The federal precedents are no longer historical only. On October 8, 2026, DOJ unsealed a superseding indictment charging Nicolas Maduro Moros and Cilia Flores de Maduro with conspiracy to commit torture under 18 U.S.C. § 2340A(c). The Department expressly framed the charge as involving alleged torture of United States citizens abroad and stated that the prosecution reflects a federal commitment to accountability for American victims subjected to horrific treatment outside the United States. This is a newly announced prosecutorial application of existing law, not a newly enacted statute and not a judicial holding.

Count Two alleges that from at least 1999 through 2025 the defendants and others conspired, outside the United States, to commit acts under color of law specifically intended to inflict severe physical and mental pain and suffering upon persons within their custody and control. It alleges that the conspiracy sought to repress and punish political opposition, silence dissent or perceived dissent, preserve and protect the conspirators' power and authority, and intimidate, harass, or neutralize opponents. The indictment invokes §§ 2340(1)-(2), 2340A(a)-(c), and 3238. An indictment is only an

allegation, but the charging theory is now an official statement of the United States' present enforcement position.

The indictment also gives contemporary content to the command and conspiracy questions already raised by *Roggio* and *Belfast*. DOJ alleges that Maduro and Flores "sat atop a violent power structure"; that the structure "relied on military, judicial, law-enforcement, and intelligence bodies"; that one senior official oversaw torture by subordinates; that another developed torture methods for approval and signed off on arrests and torture; and that another personally ordered and participated in abuse of civilians and military members, including United States citizens. The Bradosti inquiry should therefore identify not merely the physical jailers but every decision point concerning arrest, detention, interrogation, medication, medical access, family access, judicial processing, transfer, and release, and the person or office possessing authority over each decision.

The structural comparison is broader than torture technique. DOJ's indictment links alleged private enrichment and public-fund abuse to control of governmental institutions, then links institutional control to repression, judicial suppression, unlawful detention, and torture. That sequence is why the original Barzani pleadings matter here: they did not first acquire relevance because of Maduro. They had already alleged, among other things, concentrated security authority, politically directed detention, judicial pressure, severe mistreatment of an American citizen, and direction or command by senior officials. The October 8 indictment gives Congress a current federal framework for testing those pre-existing allegations; it does not manufacture them.

Congress should therefore resist two opposite errors. It should not infer Barzani culpability from Maduro's indictment. But it also should not treat comparable categories of alleged conduct as less worthy of investigation merely because the subject is a longstanding strategic partner. The relevant question is whether the documentary record shows actual control, instructions, knowledge, benefit, concealment, or participation. If it does, official title, family name, institutional separation, or strategic relationship should not substitute for the evidence. If it does not, the allegations should be rejected or narrowed accordingly.

The pleaded Bradosti facts contain several categories that now warrant particularly focused comparison with the elements DOJ is alleging in Maduro: alleged detention by governmental security personnel; alleged severe physical beating; alleged deliberate deprivation of necessary medication despite known serious medical risk; alleged threats of death; alleged isolation and denial of family and physician access; alleged food, water, and sleep deprivation and other coercive conditions; alleged political or retaliatory purpose; and alleged superior direction or command. None of those allegations is established merely because similar categories appear in another federal case. Their significance is that they identify the exact factual propositions Congress should prove or disprove through primary evidence.

The American-victim nexus is also now a current federal enforcement consideration. DOJ repeatedly highlighted that multiple alleged Maduro victims were United States citizens and described vindicating American torture victims abroad as an enforcement priority. Victim citizenship is not itself the jurisdictional trigger in § 2340A, but it is plainly relevant to federal protective, diplomatic,

investigative, and congressional interests. Bradosti's United States citizenship, combined with the alleged involvement of American diplomatic personnel seeking treatment and access, makes the federal records unusually important and supplies a concrete basis for Congress to ask why the episode was handled as it was and whether all potentially applicable authorities were considered.

Finally, DOJ attached a forfeiture allegation specifically to the torture count. The superseding indictment seeks forfeiture under 18 U.S.C. § 981(a)(1)(C), § 981(a)(1)(G), and 28 U.S.C. § 2461(c), reaching categories of property alleged to constitute or derive from proceeds, provide a source of influence over entities engaged in the offense, or support, plan, conduct, or conceal it. This does not mean that property identified elsewhere in this Petition is forfeitable because Bradosti alleges torture. It means Congress should not artificially separate human-rights evidence from financial and asset evidence where federal law may permit them to intersect after the required statutory predicates are proved.

Accordingly, Congress should obtain and preserve three parallel records now: (1) the Bradosti custodial and medical record, including medication logs, physician requests, injury records, interrogation materials, visitor restrictions, detention logs, and release documents; (2) the command and communications record, including orders, reporting chains, messages, meeting records, and communications with United States diplomats; and (3) the jurisdictional record, including nationality and United States-presence information for any person whom evidence links to qualifying acts or a conspiracy. These records should then be transmitted for a formal DOJ intake assessment under the same existing statutory framework DOJ has just invoked in Maduro, with no presumption that charges are warranted.

The jurisdictional lesson is nonetheless important.

Section 2340A does not place qualifying torture committed in Iraqi Kurdistan beyond the reach of American law merely because the conduct occurred abroad. Federal jurisdiction exists where the alleged offender is a national of the United States or is present in the United States, irrespective of nationality; the statute also criminalizes conspiracy to commit torture. 18 U.S.C. § 2340A(a), (c). Lawful-permanent-resident status, standing alone, is not the statute's nationality hook. But if an alleged offender is present in the United States, § 2340A(c) expressly supplies a potential jurisdictional basis irrespective of nationality, subject to proof of every substantive element and all other applicable requirements.

That distinction is directly relevant to the congressional inquiry concerning Masrour Barzani.

The original District of Columbia complaint alleges that Barzani holds or held United States lawful-permanent-resident status, and public records cited elsewhere in this *Petition* concern his travel to the United States. Congress should first verify the relevant status and presence from authoritative federal records, then determine whether he merely occupied a senior governmental position or whether evidence establishes actual direction, authorization, agreement, operational control, knowledge, participation, or other conduct sufficient to satisfy an applicable theory of federal criminal liability for any qualifying act of torture alleged in this *Petition*. Senior office alone proves

none of those elements; neither does senior office place a person beyond their reach. Lawful permanent residence confers no immunity from federal criminal law, and foreign territory is not necessarily a jurisdictional refuge for torture.

Alleged Weaponization of the Justice System and Politically Directed Prosecution

Bradosti presents a broader institutional question than detention and mistreatment alone. The original January 30, 2024 Complaint alleged that the KRG judicial process itself was used to ratify executive and political objectives. It alleged that the judge overseeing Bradosti's case privately came to the Bradosti family home and acknowledged, “I was forced to do this by the Barzani's,” while describing orders attributed in the pleading to Masrour Barzani, Waysi Barzani, and Ismat Argoshi. The Complaint characterized the proceeding as adversarial rather than adjudicatory and alleged that the judiciary had been improperly influenced and weaponized against political opponents. Compl. paras. 492-97, Dkt. 1 (Jan. 30, 2024). Those allegations have not been adjudicated and should not be treated as established fact.

The original District of Columbia pleading further alleged that records and accusations were falsified to influence the investigation and adjudication; that Bradosti was prosecuted for crimes he did not commit; that Turkish officials later concluded that accusations against him had been fabricated; and that persons later arrested for the underlying killing acknowledged in open court that Bradosti had no involvement. the District of Columbia action Compl. paras. 494, 533-36. If substantiated, those allegations would present more than an isolated wrongful-detention claim. They would raise the question whether security services, prosecutors, detention authorities, and courts were used in sequence to manufacture legal legitimacy for political retaliation or repression.

That institutional question is independently appropriate for congressional examination because official United States and United Nations reporting has documented broader concerns about judicial independence and politically sensitive prosecutions in the Kurdistan Region. The State Department’s 2023 Iraq human-rights report stated that KRG senior leaders reportedly influenced politically sensitive cases and that the region's strongest political parties reportedly influenced judicial appointments and rulings. A 2021 OHCHR/UNAMI report documented a concerning pattern of critics being targeted through intimidation, arbitrary arrest, defamation charges, and national-security prosecutions; it identified selective application of laws and failures to comply with legal procedures and urged that criminal law not be used as a tool to suppress lawful expression. Those reports do not prove the Bradosti allegations. They establish an independent institutional backdrop that makes the alleged misuse of criminal process a proper subject of oversight.

Congress should therefore determine whether what the original District of Columbia pleading described as a weaponized justice system operated in any material case involving political opponents, journalists, activists, business rivals, witnesses, or other disfavored persons. The inquiry should obtain complete charging files, arrest and detention records, judicial orders, hearing records, prosecutorial and security-service communications, internal instructions, disciplinary records, and communications between executive or party officials and judges, prosecutors, Asayish personnel, or other security officials. Investigators should determine whether evidence was fabricated,

suppressed, altered, or disregarded; whether charges were initiated, expanded, or prolonged after exculpatory information emerged; whether judicial officers were pressured concerning detention, guilt, sentence, or release; and whether the same officials or political structures exercised practical control over security, detention, prosecution, and adjudication.

The United States nexus is direct. Bradosti is an American citizen, and the Complaint and KVF records assert that United States diplomatic officials intervened during his detention. Congress should obtain the State Department and Consulate record and determine what American officials were told about the prosecution, whether they encountered obstruction, whether the United States assessed the proceeding as politically influenced, and whether those facts affected later security assistance, diplomatic engagement, immigration treatment, intelligence cooperation, or other federal decisions. Congress should also determine whether KRG representatives or registered agents seeking continued United States support disclosed material information concerning alleged political interference with courts and prosecutions when such information was relevant to the governmental action being sought.

Any United States Participation Must Be Determined, Not Assumed

The present record described in this *Petition* principally portrays United States officials as seeking to assist or protect Bradosti; it does not establish that any United States agency participated in his detention or interrogation. Congress should nevertheless close that factual question from authoritative records. It should determine whether any United States official or agency supplied intelligence, requested questioning, participated in interviews, encouraged continued detention, shared information used to maintain the detention, acquiesced in treatment after receiving notice of it, or instead acted solely in a consular and protective capacity.

That distinction matters because constitutional obligations of the United States cannot necessarily be avoided merely by accomplishing a United States governmental objective through foreign personnel. Authorities discussed in *Meshal*, including *Reid v. Covert* and decisions examining United States participation with foreign officials, underscore the need to identify whose conduct is at issue before assigning legal consequences. This *Petition* does not allege such United States participation in Bradosti's mistreatment; it requests the records necessary to determine whether the relationship was protective, investigative, cooperative, or some combination of those functions.

Masrour Barzani's Alleged Direction and Command: Due Process, Judicial Independence, and the Alleged Use of Legal Process to Legitimize Bradosti's Detention

The Bradosti allegations present a due-process question separate from, but inseparable from, the allegations of torture and medical mistreatment. The pleadings specifically attribute aspects of Bradosti's detention and treatment to Masrour Barzani's direction or command and control, and separately allege that the judge responsible for Bradosti's case told the family that he had been forced to act by members of the Barzani leadership. Those allegations remain unadjudicated. If corroborated, they would require Congress to determine whether the same senior authority alleged

to have controlled or directed the security apparatus also influenced, directed, or constrained the legal process used to continue and legitimize Bradosti's detention.

Due process in this context is not limited to whether a formal charge was eventually filed or whether a courtroom proceeding occurred. Congress should examine whether Bradosti received a genuinely independent judicial determination of the basis for his detention; timely and meaningful notice of the accusations against him; a meaningful opportunity to contest those accusations; access to independent counsel; access to evidence necessary to defend himself; freedom from coerced confession or fabricated evidence; adjudication by a tribunal independent of executive or political direction; and a meaningful opportunity to challenge continued detention.

A formal judicial proceeding cannot supply meaningful process if its outcome was predetermined by political or security authorities. The original federal complaint alleges that the judge responsible for Bradosti's case privately told his family that he had been forced to act by members of the Barzani leadership, and further alleges that false accusations and records were used to sustain a prosecution for conduct Bradosti did not commit. Congress should therefore reconstruct the entire sequence from arrest to accusation, interrogation, judicial proceeding, continued detention, medical treatment, diplomatic intervention, and release. It should determine who initiated the accusations, what evidence existed when Bradosti was detained, whether evidence changed over time, whether exculpatory information was available or suppressed, who communicated with prosecutors or judges, whether the court possessed practical authority to order release or treatment, and whether instructions or pressure originated with Masrour Barzani, his office, his senior subordinates, or other political or security officials.

The Bradosti allegations also present a distinct fair-trial and fundamental-due-process inquiry. The original complaint alleges that Bradosti was denied a fair and public hearing before a competent, independent, and impartial tribunal, was harassed and intimidated, and was solicited to falsely confess to crimes he did not commit; it further alleges political and executive interference with the KRG judiciary. Because the challenged conduct occurred abroad through foreign governmental institutions, this *Petition* should not assume that the United States Constitution directly governed the KRG proceeding. Congress should instead determine whether Bradosti's arrest, detention, prosecution, treatment, and adjudication complied with applicable Iraqi law, international fair-trial guarantees, and the United States wrongful-detention framework, including whether charges were pretextual, evidence was fabricated or suppressed, confession was coerced, judicial independence was compromised, or detention continued after exculpatory information emerged.

The congressional inquiry should distinguish an unlawful detention that occurs despite functioning judicial safeguards from one that persists because those safeguards themselves have been compromised. The latter would present not merely an individual detention problem but an institutional rule-of-law problem. The conduct of KRG officials abroad does not automatically constitute a violation of the Fifth Amendment merely because Bradosti is an American citizen; Congress should determine compliance with applicable Iraqi law, internationally recognized fair-trial guarantees, consular obligations, and the standards the United States applies when assessing the

wrongful detention of its nationals abroad, while separately examining any United States participation that could create distinct constitutional questions.

Wrongful Detention of U.S. Nationals: The Levinson Act Framework and FY2026 Expansion

The Bradosti allegations also warrant examination under the federal wrongful-detention framework. The Robert Levinson Hostage Recovery and Hostage-Taking Accountability Act, 22 U.S.C. § 1741 et seq., authorizes the Secretary of State to determine, based on the totality of the circumstances, that the detention of a U.S. national is wrongful. State Department guidance explains that the framework includes qualifying lawful permanent residents as well as citizens and that relevant considerations can include credible indications of innocence, detention substantially because of U.S. nationality, detention intended to influence U.S. policy or secure economic or political concessions, retaliation for protected expression, violations of local law, serious due-process deficiencies, questionable charges, and political motivation. A particular case need not satisfy every consideration; the determination is fact-specific and rests with the Executive Branch.

Congress strengthened this framework in the FY2026 National Defense Authorization Act through the Countering Wrongful Detention Act of 2025, Pub. L. 119-60, div. H, title LXXXIII, §§ 8351-8354. The Act amended the Levinson Act to authorize designation of a foreign country as a State Sponsor of Unlawful or Wrongful Detention when specified criteria are met. The statutory framework expressly contemplates unlawful or wrongful detention by state or nonstate actors within a foreign country. The formal designation runs to the foreign country rather than to an autonomous region; accordingly, alleged detention by KRG security or intelligence organs could be relevant to the United States Government's statutory assessment of Iraq without treating the Kurdistan Region as a separate sovereign state.

Congress should therefore determine whether any U.S. citizen, U.S. national, or qualifying lawful permanent resident detained by KRG, Asayish, Peshmerga, intelligence, police, judicial, or other regional authorities was held on unsupported or pretextual charges, denied meaningful due process or consular access, targeted because of protected journalism, political activity, whistleblowing, business disputes, or cooperation with United States authorities, or used as leverage against another person, company, or the United States Government. Existing State Department and UN reporting concerning arbitrary detention and politically sensitive prosecutions does not itself establish a Levinson Act determination; it supplies context that Congress can test against the person-specific record.

A formal wrongful-detention determination can also activate or support additional federal responses. The Levinson Act authorizes discretionary sanctions against persons responsible for or complicit in wrongful detention, and Executive Branch authorities provide additional sanctions and visa tools, including IEEPA-based measures where legally available. Those authorities do not automatically freeze every foreign asset or transaction worldwide. They permit targeted U.S. measures against responsible persons and property within the reach of applicable United States law, with potentially broader practical effects through the international financial system.

Congress should also ask whether the factual record warrants modification of the State Department's Iraq Travel Advisory, including use of the "D" wrongful-detention or "K" kidnapping/hostage-taking risk indicators where State determines the applicable criteria are satisfied. Those indicators are risk warnings, not automatic consequences of a single detention finding.

Iran-Facing Oil Flows, Sanctions Exposure, and U.S. National Security

The urgency is heightened by the armed conflict between the United States and Iran and by the continuing U.S. economic campaign against the Iranian regime and its enablers. On August 24, 2026, the Department of the Treasury launched Operation Economic Outcast, described as a whole-of-government campaign to sever financial lifelines sustaining the Iranian regime and to target networks used to smuggle oil, evade sanctions, and fund terror.

Against that backdrop, allegations already pending in federal court take on oversight significance. In the original District of Columbia complaint, Civil Action No. 24-278 (RDM), Plaintiffs allege a transnational criminal and tortious conspiracy enterprise involving members and associates of the Barzani leadership, including oil smuggling and sanctions-evasion activity involving Iran, money laundering, concealment of beneficial ownership, fraud involving U.S. Government programs and contracts, and the transfer or disclosure of sensitive U.S. national-defense information for the benefit of Iran. Those are allegations. They remain subject to adjudication. Their subject matter, however, directly implicates sanctions enforcement, procurement integrity, taxpayer funds, and national security and economic security.

Sanctions that strike only at formal structures may leave the operational network substantially intact. Congress should therefore look beyond designated persons or named entities and examine the support structures, affiliates, successor channels, intermediaries, professional facilitators, financial pathways, trading structures, and personnel that may permit prohibited or sanction-exposed activity to persist despite enforcement action. A decline in public affiliation after designation or scrutiny should not be mistaken for the disappearance of operational ties; Congress should test whether activity continued through informal coordination, shared personnel, common funding, substitute entities, or parallel channels.

Existing sanctions did not prevent substantial Iran-linked oil trafficking, concealment, and sanctions-evasion activity from continuing. Treasury enforcement actions have documented repeated use of Iraqi channels, front companies, shell entities, oil blending, false origin descriptions, offshore accounts, and other mechanisms to move Iranian petroleum and related proceeds despite longstanding sanctions. That enforcement record does not establish that every KRG- or Barzani-linked transaction described in this *Petition* was prohibited; it does establish that the existence of sanctions on paper did not, by itself, prevent sophisticated Iran-linked evasion networks from continuing to operate.

The relevant congressional question is therefore not merely whether sanctions existed, but whether they actually deterred the Iran-linked conduct described in this *Petition*. If KRG-, Barzani-,

intermediary-, banking-, or oil-related channels continued to facilitate transactions prohibited by United States law despite those sanctions, Congress should determine how the transactions were structured, what concealment methods were used, who knew the Iranian nexus, whether enforcement gaps or intermediary structures permitted circumvention, and why existing mechanisms failed to prevent or promptly detect the activity. The inquiry should test the safeguard in operation, not merely on paper.

Where verified evidence shows that prohibited Iran-linked conduct continued despite existing sanctions, Congress can examine whether a more calibrated enforcement approach is warranted – one directed not merely at formally designated entities, but at the intermediaries, financial channels, shipping or oil-trading structures, professional facilitators, and ultimate beneficiaries that enable circumvention. Any such approach should remain tied to verified conduct, applicable statutory authority, and person-specific evidence rather than inferred from association alone.

The Current Federal-Iraqi Standoff: Smuggling Allegations, Iran-Facing Routes, and Budget Enforcement (2025-2026)

The current intergovernmental record adds an important independent layer to the Iran-facing oil inquiry. On June 5, 2025, Iraq's federal Ministry of Oil stated that it was monitoring information showing the continuing smuggling of oil from the Kurdistan Region to destinations outside Iraq, held the Kurdistan Regional Government fully legally responsible, and linked the dispute to Iraq's OPEC obligations because production in the Kurdistan Region counts against Iraq's national quota. The KRG publicly rejected Baghdad's accusations and disputed responsibility for the export impasse. The federal statement therefore is not an adjudication that any particular Barzani official authorized or benefited from a shipment, but it is an official Iraqi-government allegation of continuing KRG-region oil smuggling for which Baghdad expressly placed legal responsibility on the KRG. See Iraqi *Ministry of Oil statement* (June 5, 2025); *KRG Ministry of Natural Resources response* (June 2025).

That official Iraqi allegation converges with independent United States Government energy reporting. The U.S. Energy Information Administration reported in its July 2025 Iraq country analysis that local crude-oil buyers and traders in the Kurdistan Region had transported crude oil and fuel oil by truck to Türkiye and Iran during the preceding two years and that some reports placed the volume moving through those routes at up to 200,000 barrels per day during 2024. EIA did not attribute every shipment to the KRG government or to any identified Barzani official. Read together, however, the records create a concrete congressional question: who authorized, controlled, financed, transported, sold, and received the proceeds from Kurdish-region oil moved outside Iraq, including oil transferred into Iran?

Congress should obtain the federal Iraqi and KRG production ledgers, truck manifests, border and customs records, purchaser identities, payment instructions, bank records, intermediary-company records, beneficial-ownership information, and communications concerning destination and proceeds. The relevant question is not whether Baghdad's accusation should be accepted at face value, but whether an official allegation by Iraq's central oil authority and contemporaneous U.S.

Government reporting identify the same cross-border activity and can be reconciled through primary records.

Federal espionage prosecutions demonstrate the seriousness of any substantiated transfer of United States national-defense information to a foreign government. In *United States v. Monica Elfriede Witt et al.,* No. 1:19-cr-43 (D.D.C.), prosecutors charged a former United States counterintelligence officer under 18 U.S.C. § 794 with conspiring with persons including officers of Iran's Islamic Revolutionary Guard Corps (IRGC) to deliver, and with delivering, classified national-defense information to Iran and representatives of the Iranian government. DOJ alleged that Witt disclosed the code name and classified mission of a Department of Defense Special Access Program, the identity and activity of United States intelligence personnel, and information that assisted Iranian intelligence services in targeting members of the U.S. Intelligence Community.

The charging structure in Witt should be stated precisely. The espionage counts were brought against Witt and alleged a conspiracy involving persons including IRGC officers; the four named Iranian cyber defendants were separately charged with computer-intrusion and aggravated-identity-theft offenses arising from an IRGC-linked campaign targeting Witt's former U.S. Intelligence Community colleagues. A separate China espionage prosecution supplies the intermediary model. In *United States v. Tai Shen Kuo*, Kuo obtained SECRET national-defense information from a Defense Department analyst and passed it to an official of the People's Republic of China who directed him regarding what information and documents to collect and paid him for doing so. Kuo pleaded guilty to conspiracy to deliver national-defense information to a foreign government under 18 U.S.C. § 794(a), (c). Yu Xin Kang, a citizen of the PRC and United States lawful permanent resident, separately pleaded guilty under 18 U.S.C. §§ 2 and 951 after admitting that she periodically served as a conduit for information between Kuo and the PRC official at the official's request.

Witt also illustrates a broader national-security principle relevant to congressional oversight. In announcing the charges, the FBI emphasized that Witt had once occupied a position of exceptional United States trust before allegedly using knowledge and relationships acquired through that position to assist Iran. FBI National Security Branch Executive Assistant Director Jay Tabb stated: "Once a holder of a top-secret security clearance, Monica Witt actively sought opportunities to undermine the United States..." The analogy here is limited. No foreign governmental partner acquires the legal duties imposed upon a United States security-clearance holder merely through alliance or cooperation with the United States. But the investigative principle is important: prior trust, privileged access, security cooperation, or service to United States interests does not foreclose inquiry when later evidence indicates that access, information, relationships, or capabilities may have been used to advance the interests of an American adversary.

The Witt indictment further demonstrates why Congress should reconstruct the complete information chain rather than ask only whether a United States official transmitted information directly to Iran: who first obtained the information through United States access, to whom it was next communicated, what intermediary or liaison relationship carried it forward, who ultimately received it, and how it was used. Congress should apply that method here to any alleged chain running from United States information or access, to a KRG- or Barzani-linked recipient, through any

intermediary or conduit, and ultimately to Iran, the IRGC, Iranian intelligence, or another unauthorized recipient. The question is not whether prior partnership was mistaken. It is whether American trust or access was later exploited.

Neither prosecution establishes any fact concerning the Barzani allegations. Their relevance is legal and investigative. Congress should determine whether any KRG, KDP, Barzani-controlled security or intelligence official obtained United States classified or national-defense information through a governmental, military, intelligence, contractor, liaison, or other relationship; whether that information was transmitted directly or indirectly to Iran, the IRGC, Iranian intelligence, or another foreign actor; who ordered, authorized, facilitated, knew of, or received the transfer; precisely what information was transmitted and at what classification level; whether the information identified United States personnel, sources, methods, programs, operations, capabilities, or communications-security information; what use the foreign recipient made of it; and what the United States Government knew or did in response. The inquiry should reconstruct the complete chain from access or acquisition, to any intermediary or conduit, to the foreign-government recipient, and use classified or closed proceedings where necessary to protect sources and methods.

Recent Federal Analogues: National-Defense Information, Export Controls, and Iran-Linked Compromise

Two more recent federal cases sharpen the investigative framework. In *United States v. Korbein Schultz,* No. 3:24-cr-00045 (M.D. Tenn.), a former U.S. Army intelligence analyst pleaded guilty to conspiring to collect and transmit national-defense information, unlawfully exporting controlled technical information to China, and accepting bribes for sensitive, non-public U.S. military information. DOJ stated that the material included information concerning rocket systems, military exercises, and other defense capabilities. On April 23, 2025, the court sentenced Schultz to 84 months in prison. Schultz does not establish any fact concerning the allegations here; it demonstrates that the same course of conduct can implicate national-defense-information, bribery, and export-control authorities at once when sensitive military information is transferred for the benefit of a foreign actor.

United States v. John R. Bolton, II, No. 8:25-cr-00384 (D. Md.), supplies a different but Iran-specific warning concerning compromise of classified information. In June 2026 Bolton pleaded guilty to willfully retaining national-defense information after using personal accounts to transmit classified information to unauthorized family members; DOJ stated that one personal email account was later hacked by a cyber actor allegedly linked to the Islamic Republic of Iran. The case does not involve a deliberate transfer to Iran and should not be characterized that way. Its relevance is narrower: once classified or national-defense information leaves authorized channels, the resulting compromise can place sensitive U.S. information in the hands of an adversarial foreign actor even when the initial unauthorized transmission had a different recipient.

Congress should therefore distinguish at least four questions in examining the allegation that U.S.-owned intelligence was shared with Iran: who originally possessed or was authorized to receive the information; whether the information constituted classified information, national-defense

information, export-controlled technical data, or another protected category; whether the transfer to an unauthorized person was knowing, willful, negligent, or the result of compromise; and whether an Iranian governmental, military, intelligence, IRGC, proxy, or other unauthorized actor ultimately obtained, referred, directed, purchased, exploited, or benefited from it. The governing criminal or regulatory authority depends upon those facts and upon the status and jurisdictional nexus of each participant.

If the evidence establishes a deliberate chain from U.S. military or intelligence access through a KRG- or Barzani-linked intermediary to Iran, Congress should obtain and preserve the complete classified record and require DOJ, FBI, the Intelligence Community, Defense, State, and export-control authorities to determine whether 18 U.S.C. §§ 793 or 794, 18 U.S.C. § 951, the Arms Export Control Act and ITAR, IEEPA-based authorities, conspiracy or aiding-and-abetting provisions, or other national-security statutes are implicated. The Petition does not presume that every intelligence disclosure satisfies any particular offense; it should identify the information, access, transmission chain, recipient, intent, authorization status, classification or control marking, and resulting harm.

The Iran-oil allegations are already in the court record. Plaintiffs' March 20, 2026 Notice and subsequent filings placed before the District Court allegations that Barzani-linked actors participated in coordinated oil transactions and financial arrangements involving Iran that violated, evaded, or implicated United States, United Kingdom, and European Union sanctions regimes, together with United States Treasury materials concerning Iranian oil sanctions. Congress should obtain those filings and determine whether identified transactions involved sanctioned persons, prohibited financial channels, U.S. persons, dollar clearing, designated intermediaries, or concealed beneficial ownership.

Independent reporting supplies scale. In July 2024, Reuters reported, based on interviews with more than twenty Iraqi and Kurdish officials, oil engineers, traders, diplomats, politicians, and industry sources, that more than 1,000 tanker trucks were carrying at least 200,000 barrels of discounted Kurdistan-region crude per day to Iran and, to a lesser extent, Turkey, generating an estimated illicit $200 million per month. Reuters reported that the vast majority of the trucked oil went to Iran; that a former chairman of the Kurdistan Parliament's oil committee estimated the trade at more than 300,000 barrels per day; that twelve sources said officials in the KDP of the Barzani clan and the PUK were beneficiaries.

Congress should determine who authorized and benefited from that trade, where the proceeds went, and whether any transaction violated or evaded applicable sanctions requirements.

Treasury's published enforcement accounts describe alleged mechanisms for disguising Iranian-origin petroleum through Iraqi-origin documentation and commercial infrastructure. On July 3, 2025, OFAC sanctioned the Salim Ahmed Said network and stated that it had sold Iranian oil falsely declared as, or blended with, Iraqi oil, using ship-to-ship transfers, blending, forged documentation, Iraqi and UAE commercial channels, and complicit officials. Treasury again acted on September 2, 2025 against a separate network that it said smuggled Iranian oil disguised as Iraqi oil; in 2026, OFAC further alleged that an Iraqi oil official facilitated diversion through export rights, trucking

authorizations, and falsified provenance records. These federal actions do not establish that any KRG or Barzani-linked actor participated in those networks. Those accounts support a source-of-origin and payment-tracing inquiry concerning Kurdistan-region oil, trucking, storage, export, and payment flows; they do not establish participation by any KRG or Barzani-linked person named in this Petition. See U.S. Department of the Treasury, OFAC press releases of July 3, 2025, Sept. 2, 2025, and May 2026.

A separate ICC proceeding demonstrates the financial and institutional consequences of Kurdistan-region oil exports conducted outside the federally recognized Iraqi export framework. In its February 13, 2023 Final Award in *Republic of Iraq v. Republic of Turkey*, the tribunal found that Turkey breached the Iraq-Turkey Pipeline Agreements by loading Iraqi crude at Ceyhan according to KRG instructions rather than instructions from the Iraqi Ministry of Oil beginning in May 2014, and it ordered Turkey to pay Iraq a net $1,471,390,486.05, subject to interest. On March 10, 2026, the Paris Court of Appeal dismissed Turkey's application to partially set aside that award. Following the award in March 2023, approximately 450,000 barrels per day of exports from the Kurdistan Region and northern Kirkuk were halted. This proceeding did not adjudicate personal corruption by a Barzani family member and should not be characterized as doing so. Its relevance is institutional: it supplies a binding arbitral record against which Congress can compare representations made by KRG officials and agents concerning authority over oil exports, the legal and fiscal sustainability of the export structure, revenue flows, and the governmental risks associated with bypassing Baghdad's export instructions. [20]

How Federal Investigators Trace Sanctions Evasion and Concealed Financial Routing

Treasury's October 1, 2026 *A7* Action: Follow the Operational Architecture, Not the Commercial Label

On October 1, 2026, as part of Operation Economic Outcast, Treasury described the *A7 Network* as a shadow-banking and sanctions-evasion structure that used a constellation of third-country sub-agents to disguise payments linked to sanctioned sectors and persons as ordinary commercial activity.

Treasury stated that those sub-agents formed a core layer of the network's operational architecture and that the network used falsified trade documents, falsified import-export records, and misleading goods descriptions to make sanctioned or illicit payments appear legitimate. FinCEN simultaneously

[20] *Republic of Iraq v. Republic of Turkey*, ICC Case No. 20273/AGF/ZF/AYZ/ELU, Final Award (Feb. 13, 2023), as reproduced in *Republic of Iraq v. Republic of Turkey*, Petition for Confirmation, Recognition, and Enforcement of Foreign Arbitration Award (D.D.C. Apr. 10, 2023) (net award of $1,471,390,486.05 and finding that Turkey breached the Iraq-Turkey Pipeline Agreements by loading Iraqi crude at Ceyhan contrary to Iraqi Ministry of Oil instructions); Cour d'appel de Paris, Judgment of Mar. 10, 2026 (dismissing Turkey's application to partially set aside the award), English translation available at https://www.italaw.com/cases/14309; Reuters, "Iraq halts northern crude exports after winning arbitration case against Turkey" (Mar. 25, 2023) (Reporting suspension of approximately 450,000 barrels per day), republished by The National, https://www.thenationalnews.com/business/energy/2023/03/25/iraq-halts-kurdish-region-oil-exports-through-turkey-after-winning-arbitration/.

issued an alert identifying red flags for financial institutions. The *A7* action establishes no fact concerning any person or entity identified in this *Petition*. Its relevance is methodological: current federal sanctions enforcement looks through commercial form to operational function, actual control, payment routing, counterparties, and ultimate beneficiaries. See U.S. Department of the Treasury, *Operation Economic Outcast Takes Unprecedented Action Against Sanctions Evasion Network Used by Iran* (Oct. 1, 2026); FinCEN, Alert on A7 Network Activity (Oct. 1, 2026).

COMPARATIVE UK SANCTIONS METHODOLOGY: OWNERSHIP AND CONTROL, NOT NAME MATCHING.

United Kingdom sanctions guidance is not controlling United States law, but it supplies a useful comparative investigative architecture. UK guidance treats ownership or control as potentially direct or indirect and asks, among other things, whether a person can cause an entity's affairs to be conducted according to that person's wishes, including through a front company or control or use of another person's bank accounts or economic resources. Separate UK circumvention guidance warns that list or database screening alone is not a sufficient compliance answer and directs scrutiny to intermediaries, front or shell companies, full ownership-and-control structures, shared directors or addresses, bank accounts and contact details, misleading documentation, and transactions lacking a clear economic rationale. Congress should use those concepts only as a comparative checklist when examining Iran-facing oil, banking, shipping, trucking, exchange-house, company, trust, and intermediary activity, while applying the governing United States sanctions statutes, regulations, OFAC rules, and evidentiary standards. See Appendix Source 200.

Congress should apply that same records-based method to the Iran-facing oil, banking, shipping, trucking, exchange-house, company, trust, and intermediary questions presented here. Investigators should identify who actually controlled each entity and account; who could direct payments or access banking credentials; whether invoices, import-export records, goods descriptions, or counterparties accurately reflected the transaction; each correspondent and intermediary bank; and the ultimate source, destination, and beneficiary of funds or goods. Treasury's October 1 action further demonstrates that Iranian oil sales, shadow-fleet activity, sanctions-evasion finance, and weapons-procurement channels can overlap through common intermediaries. Congress should therefore test those functions together rather than assume that formally separate commercial transactions were operationally unrelated.

Follow Both the Oil and the Money: Sanctions Evasion Does Not End When the Barrels Leave the Terminal

Recent Iran International reporting supplies an additional investigative lead concerning the mechanics of sanctioned Iranian oil sales. The outlet reports that the Islamic Republic has relied on private oil brokers described as "trustees" to sell sanctioned petroleum and alleges that some failed to return very large oil-sale proceeds. It further reports that Iran's judiciary and oversight bodies have been examining outstanding trustee debts and that internal disputes concern the measurement and recovery of those proceeds. This reporting establishes no fact concerning the KRG, the Barzani family, or any intermediary identified in this Petition. Its relevance is methodological: sanctions-

evasion analysis should identify the functional oil-sale intermediary even when the commercial record does not identify an obvious state seller. See Appendix Source 198.

Congress should therefore trace both sides of every material Iran-facing petroleum transaction: the physical movement of the oil and the financial movement of the consideration. For each shipment or alleged off-book sale, investigators should establish who received title or physical custody; who selected the broker or trustee; who invoiced the transaction; who received payment; what currency, bank, exchange-house, or correspondent channels were used; whether proceeds were remitted to the proper public account; and whether any portion was retained, redirected, layered through intermediaries, converted into property or other assets, or transferred for private benefit. Identifying the barrels without tracing the proceeds would leave the sanctions inquiry incomplete.

The same reporting describes an investigator's account in which an oil intermediary allegedly used employees to register numerous shell companies in China, Taiwan, Singapore, and the United Arab Emirates, some existing for only three to fourteen months. Short-lived third-country entities are not proof of sanctions evasion, but they are a concrete tracing signal. Congress should establish when each relevant entity was formed, by whom, for what stated business purpose, what accounts it opened, what funds entered and exited, which counterparties it used, who controlled its banking credentials, and whether it ceased operating after completing the relevant transfers. The UAE nexus is particularly relevant to the Dubai-focused records already identified elsewhere in this Petition. See Appendix Source 198.

The article also illustrates why internal review must be tested for independence rather than assumed to be independent. Where an institution responsible for supervising or investigating a transaction is itself alleged to have participated in, benefited from, influenced, or protected the underlying arrangement, Congress should obtain the primary records and require independent reconstruction of the transaction rather than treating the internal review as dispositive. That principle should be applied neutrally to every relevant KRG, Iraqi, foreign, or United States institution whose own conduct may materially intersect the subject of its review.

Congress should also consider the broader statutory anti-money-laundering toolkit in 31 U.S.C. § 5318A. If Treasury finds reasonable grounds to conclude that a foreign jurisdiction, foreign financial institution, class of transactions, or type of account is of "primary money laundering concern," the statute authorizes special measures that can include transaction recordkeeping and reporting, beneficial-ownership information, enhanced due diligence, and conditions or prohibitions on correspondent or payable-through accounts. That authority does not establish that the statutory predicates are met here; it provides a concrete Treasury framework Congress can ask the Department to evaluate against a developed evidentiary record.

A 2020 FBI criminal complaint in *United States v. Zangakani et al*. provides a useful investigative model without establishing anything about the persons named here. The FBI described a nearly twenty-year Iran-sanctions-evasion scheme in which alleged participants used front companies, money-service businesses, exchange houses, intermediary jurisdictions, false invoices, and false representations to financial institutions to disguise hundreds of millions of dollars in transactions.

Congress should use the same disciplined method here: reconstruct the complete transaction architecture rather than examine isolated transfers or entity names.

For each material transaction, Congress should identify the actual principal and source of funds; each intermediary, front entity, nominee, trust, exchange house, or professional participant; the invoice or stated transaction purpose; the originating and receiving banks; every correspondent or intermediary bank; the actual purchaser and beneficiary; and the ultimate disposition of funds, goods, services, or property. The United States nexus does not disappear merely because the nominal sender and recipient are foreign: dollar-denominated transactions between foreign parties may pass through United States correspondent banks, generating records and federal compliance obligations. Congress should obtain SWIFT messages, correspondent-bank records, sanctions-screening files, compliance inquiries, payment instructions, and related communications for Barzani-linked transactions routed through Dubai, the UAE, Iraq, Europe, or other jurisdictions where United States dollars or United States financial institutions were used.

Congress should distinguish nominal counterparties from actual principals and beneficiaries. A company name appearing on an invoice, bank account, deed, wire instruction, or contract should be treated as the beginning – not the end – of the beneficial-ownership inquiry. Investigators should compare the stated purpose and named counterparties on invoices, wire instructions, bank attestations, vendor forms, trust records, contracts, property documents, and compliance responses against the
underlying source of funds, actual purchaser, beneficial owner, controller, and ultimate beneficiary. Particular scrutiny should be given to transactions in which documents, counterparties, addresses, account names, or invoices changed after a bank or other institution raised sanctions, source-of-funds, beneficial-ownership, or counterparty questions.

Zarrab also illustrates why the government-facing description of a transaction must be tested against operational reality. The superseding indictment alleged that transactions were structured to appear to involve permissible food and medicine purchases when prosecutors alleged that the underlying purchases did not occur, and that false documentation and misrepresentations were used to conceal the true nature of transactions from Treasury, foreign banks, and other institutions. Congress should therefore test every claimed humanitarian, governmental, legal, consulting, contracting, charitable, or commercial purpose against the underlying source of funds, actual performance, actual destination, end user, controller, and ultimate beneficiary. A facially lawful label is evidence to be verified, not a substitute for verification.

The same indictment reflects a second principle directly relevant to the Iran-facing inquiry: sanctions enforcement addresses not only direct prohibited dealings but also transactions structured to evade or avoid restrictions, attempts to do so, and conduct that causes prohibited transactions. The indictment invoked then-applicable IEEPA and Iranian-sanctions authorities and alleged use of front companies, exchange houses, intermediary jurisdictions, false records, and indirect routing to obtain access to funds and financial services. The precise legal authority applicable to any 2026 transaction must be determined under the law and sanctions measures in force when the conduct occurred. The investigative question, however, should not be limited to whether a Barzani-linked person personally

transferred funds or goods directly to Iran; Congress should determine whether any person financed, arranged, routed, facilitated, disguised, intermediated, or otherwise supported a transaction whose actual destination, beneficiary, or purpose implicated sanctioned Iranian interests

Congress should also examine entity churn and contemporaneous intent evidence. Repeated incorporation and abandonment of entities; recurring addresses, telephone numbers, domain registrants, officers, bank contacts, or professional administrators; substitution of one company for another in otherwise continuous transactions; and movement of the same underlying business through newly formed entities can be probative of common control and concealment when considered together. Priority should be given to contemporaneous instructions concerning what a bank, government agency, counterparty, lawyer, auditor, or other recipient should or should not be told; how a transaction should be described; which entity should appear as payer or beneficiary; whether invoices or vendor forms should be altered; or whether a different jurisdiction, company, account, or intermediary should be used to avoid scrutiny.

The UAE nexus warrants particular examination not because use of the UAE is itself suspicious, but because federal sanctions investigations have documented UAE trading companies, exchange houses, and financial intermediaries as recurring third-country channels in transactions designed to obscure the true source, counterparty, or beneficiary of funds. Separately, KVF possesses contemporaneous records that it contends warrant investigation of whether attorneys or other Barzani-linked participants discussed, designed, or implemented corporate, trust, banking, or property-holding arrangements for the purpose of preventing Barzani beneficial ownership from being ascertainable in public or transactional records. Those records are significant because they bear directly on purpose: whether opacity was merely an incidental consequence of legitimate privacy or security planning, or whether concealment of Barzani , control, source of funds, politically exposed person status, sanctions exposure, tax obligations, banking-compliance information, or other material facts was itself an intended objective of the structure. Congress should obtain the complete communications and associated entity, trust, banking, and property records and determine what was concealed, from whom, for what purpose, and with what effect on United States financial institutions, regulators, counterparties, or government agencies.

Notice, Capability, and Failure to Act: A Current Congressional Model

A June 4, 2026 letter from the Ranking Member of the Senate Permanent Subcommittee on Investigations to Tether provides a useful current congressional model for examining sanctions-sensitive intermediaries. The letter does not concern the KRG or any person identified in this Petition. Its relevance is methodological: PSI asked not only whether illicit transactions occurred, but what the intermediary knew, what legal obligations it understood itself to have, what technical or operational ability it possessed to interrupt the activity, and what it did after receiving information linking customers or transactions to sanctioned or terrorist-finance concerns. See Letter from Sen. Richard Blumenthal, Ranking Member, Permanent Subcommittee on Investigations, to Paolo Ardoino, CEO, Tether (June 4, 2026).

Congress should apply the same notice-and-response analysis here. For each bank, lawyer, registered agent, consultant, fiduciary, contractor, governmental representative, media entity, corporate administrator, or other intermediary, investigators should determine when the person or institution first received information suggesting sanctions exposure, fraud, money laundering, concealed ownership, or another material legal risk; what additional information was requested; what safeguards or interruption mechanisms were available; what action was considered; what action was actually taken; and whether the relationship or transaction continued after notice.

The records demand should include not only evidence of actions taken, but evidence of actions considered and declined: internal investigations, requests for information, compliance reviews, suspicious-activity reporting where lawfully available to Congress, sanctions screening, beneficial-ownership inquiries, escalation memoranda, recommendations to suspend or terminate a relationship, and records explaining any decision not to act. Congress should also identify each domestic or international bridge through which value obtained access to financial infrastructure that the ultimate counterparty could not readily obtain directly.

The same letter quotes Treasury describing cryptocurrency as "one leg of Iran's shadow banking network." Congress should use that concept carefully but directly: determine whether the oil, banking, corporate, trust, property, professional, digital-payment, and other channels identified in this *Petition* were isolated transactions or interconnected legs of a broader shadow financial network. The phrase supplies an investigative question, not a conclusion.

For each material intermediary, Congress should further ask what jurisdictions and legal regimes the person or entity understood itself to be subject to for anti-money-laundering, sanctions, reporting, asset-freeze, tax, FARA, beneficial-ownership, or related obligations; what advice it received concerning those duties; and whether its actual conduct matched that asserted understanding. Sanctions compliance is not merely a technical filing issue where the practical effect of an intermediary is to preserve access to a financial system that restrictions were designed to deny.

ASanctioned Oil Intermediary in the KRG Financial Chain: Congress Should Trace the Money

Congress should examine the role of Murtaza Lakhani and affiliated entities in the Kurdistan Region's oil-export and financial architecture. Public reporting describes Lakhani as a significant intermediary in Kurdish oil exports. In December 2025, the European Union and United Kingdom imposed sanctions on Lakhani in connection with Russian oil activity; the EU stated that through his companies he enabled shipments and export of Russian oil, notably from Rosneft. Those later sanctions do not establish that Lakhani's earlier KRG-related activities were unlawful. They do make it appropriate to determine what due diligence the KRG, United States agencies, financial institutions, and professional advisers conducted concerning intermediaries entrusted with Kurdish oil and oil revenues, and what those actors knew concerning ownership, counterparties, sanctions exposure, and financial routing. Investigative reports highlight that Lakhani's corporate structures sat directly at the junction connecting Prime Minister Masrour Barzani's family-linked conglomerates to broader international oil intermediaries

The American financial nexus is concrete enough to investigate. Bloomberg reported that an $800 million Rosneft payment connected to a KRG oil-financing arrangement moved from a Russian bank through Citigroup in New York before reaching a foreign bank. Congress should obtain the underlying KRG-Rosneft agreements, payment schedules, SWIFT messages, correspondent-bank records, account statements, beneficial-ownership records, compliance reviews, and related oil-sale records and determine how and why privately controlled intermediaries were used in the financing and disposition of KRG oil revenues.

Congress should carry this same revenue tracing into the U.S. tax and foreign-asset reporting inquiry in Case Study Eleven. Reported entity-level oil revenues should be reconciled - without equating gross enterprise revenue with personal taxable income - to beneficial ownership, distributions, trust benefits, foreign accounts, and the federal filings of any beneficiary who was a United States citizen or resident alien during the relevant year. See Sources 191 and 206.

Bloomberg's underlying reporting supplies additional transaction-level detail that Congress can verify directly. It reported that the $800 million Rosneft transfer was the opening tranche of roughly $6 billion that followed similar routing over the next two years, with funds flowing through an account of IMMS Ltd. at BankMed rather than an account held in the KRG's own name. The same reporting states that the KRG Ministry of Natural Resources described IMMS as a service provider and said banking transactions conducted by IMMS on the KRG's behalf were instructed, approved, and countersigned by the ministry; Lakhani's spokesman stated that legal and accounting safeguards separated KRG funds from IMMS's own funds. Those competing facts make the underlying records, rather than characterization, decisive. Congress should obtain the IMMS engagement and fee arrangements, KRG ministry approvals and signed payment orders, sub-account and general-ledger records, credit arrangements, and complete correspondent-bank records to determine which funds belonged to the KRG, which belonged to IMMS or other parties, what compensation or credit benefit was generated, and where each payment ultimately went.

OCCRP separately reports that U.S. attorney Moore reviewed a proposed Kurdish oil-export arrangement involving Belize-incorporated IMOCO, under which IMOCO would handle operational matters while Golden Eagle would obtain regulatory permits and governmental or public authorizations; reporters could not identify IMOCO's ownership, and Moore himself noted that Belize did not "exactly enhance confidence." The common use of an opaque jurisdiction does not itself establish wrongdoing or common ownership. It warrants comparison. Congress should compare
IMOCO and any Lakhani-controlled or other offshore vehicles used in KRG oil financing for beneficial ownership, directors, agents, bank accounts, addresses, professional advisers, funding sources, counterparties, and ultimate beneficiaries.

Congress should examine recurring function rather than recurring names. A sanctions-evasion, laundering, or concealment structure may change company names, jurisdictions, nominal owners, bank accounts, or professional intermediaries while preserving the same essential functions: receiving funds, masking the true principal, supplying documentary legitimacy, gaining governmental

or banking access, moving value across borders, and delivering the economic benefit to the ultimate beneficiary. Congress should therefore test whether the oil-revenue architecture and the United States asset architecture were financially connected – whether funds derived from Kurdish oil sales, oil-export intermediaries, KRG-linked conglomerates, or related commercial arrangements entered the same accounts, companies, trusts, professional channels, or family-expense vehicles subsequently used to acquire or maintain United States property or other assets.

A practical congressional transaction map should follow each material flow from source of funds → foreign or intermediary entity → United States professional or financial gateway → asset, expenditure, or transfer → ultimate beneficiary, while marking each link as documented, alleged, or to be investigated. For oil transactions, the map should identify the producing entity, directing ministry or official, nominal and actual seller, broker, shipping company, purchaser, invoice issuer, originating and correspondent banks, offshore vehicle, beneficial owner, professional adviser, fee recipient, final disposition of proceeds, and any subsequent transfer into United States property, legal fees, family expenses, trusts, companies, or investments.

ATen-Year Sanctions-Enforcement Horizon

Congress materially strengthened sanctions enforcement in 2024 by doubling from five years to ten years the limitations period for civil and criminal violations of the International Emergency Economic Powers Act (IEEPA) and the Trading with the Enemy Act (TWEA). Section 3111 of the 21st Century Peace through Strength Act took effect on April 24, 2024, and OFAC has confirmed that the ten-year period now governs covered violations. The significance here is temporal and evidentiary: older sanctions-sensitive transactions, correspondent-bank records, shipping records, oil-sale documentation, invoices, communications, and intermediary records may remain legally relevant for substantially longer than under the former five-year period.

Secondary Sanctions and Correspondent-Banking Exposure for Iranian Petroleum

United States sanctions law is not limited to direct transactions by U.S. persons. Depending on the governing authority and facts, foreign financial institutions, trading companies, brokers, shippers, refiners, exchange houses, and other non-U.S. actors can face secondary-sanctions or correspondent-account consequences for knowingly conducting or facilitating significant transactions involving sanctioned Iranian persons, financial institutions, petroleum, petroleum products, or related networks. Treasury has repeatedly targeted foreign front companies, vessels, exchange houses, bank accounts, and financial institutions used to move or monetize proceeds derived from Iranian oil and petrochemical sales.

Accordingly, if investigation establishes that any Barzani-controlled bank, company, trust, broker, shipping enterprise, refinery, exchange house, or intermediary knowingly cleared, financed, transported, blended, disguised, sold, or monetized sanctioned Iranian petroleum or its proceeds, Congress should require Treasury and FinCEN to determine whether blocking, designation, correspondent- or payable-through-account restrictions, secondary sanctions, civil enforcement, criminal referral, or forfeiture authorities are implicated. U.S. measures do not automatically

blacklist a corporate group throughout every Western jurisdiction, but loss of access to U.S. dollar clearing and correspondent banking can produce substantial commercial isolation well beyond the United States.

Congress should obtain SWIFT and payment messages, sanctions-screening records, correspondent-bank files, trade-finance documentation, bills of lading, certificates of origin, blending and storage records, broker communications, beneficial-ownership records, and compliance escalations sufficient to determine whether Iranian-origin petroleum or petroleum-derived proceeds were disguised, rerouted, commingled, or monetized through Barzani-linked channels.

IRAN OIL AND THE MODERN SANCTIONS-ENFORCEMENT MODEL: FOLLOW THE FOREIGN FACILITATOR, THE BANK, THE SHIPPING NETWORK, AND THE DOLLAR CHANNEL

Current Treasury enforcement demonstrates that the United States does not confine sanctions scrutiny to the sanctioned state or primary seller. Treasury has targeted foreign banks, front companies, shipping networks, exchange houses, financial conduits, payment channels, digital-asset pathways, and other facilitators that enable sanctioned Iranian oil and related revenues to move through international commerce. In 2026 Treasury repeatedly warned that persons facilitating illicit Iranian oil or commodity trade through covert trade or financial channels risk sanctions exposure and that foreign financial institutions facilitating Iran's activities may face secondary sanctions. Those current actions establish no fact concerning any person identified in this Petition . They do, however, supply a direct investigative model for Iran-facing oil and financial activity. See Source 124.

ACCESS TO THE U.S. FINANCIAL SYSTEM IS ITSELF LEVERAGE

Congress should determine whether any foreign bank used by Barzani-linked actors processed transactions involving sanctioned Iranian persons, entities, oil, petroleum products, or proceeds and whether those banks, or their United States correspondent institutions, identified, reported, rejected, blocked, restricted, or otherwise escalated the transactions. Depending on the governing authority and facts, foreign financial institutions that knowingly facilitate significant sanctions-sensitive activity can face restrictions on correspondent or payable-through accounts in the United States. The resulting loss of access to dollar clearing can create consequences far beyond a single transaction.

THE CONTEMPORARY TREASURY MODEL IS UNMISTAKABLE: THE ENABLER CAN BECOME THE TARGET

Foreign banks, transport companies, front companies, financial conduits, brokers, exchange houses, vessels, digital-asset channels, and other facilitators have themselves been designated when Treasury concluded that they materially supported Iranian military, oil, procurement, or sanctions-evasion networks. Congress should apply that same records-based lens to any person or institution that allegedly enabled Barzani-linked Iran-facing transactions: who supplied the commodity, who financed it, who moved it, who documented it, who received the proceeds, which banks touched it,

and whether any facilitator knowingly preserved access to financial infrastructure that sanctions were designed to deny. See Source 124.

MODERNIZATION DOES NOT MEAN RETREAT; IT MEANS MORE PRECISE ENFORCEMENT AGAINST ACTIVE NETWORKS

Treasury's 2026 sanctions-modernization initiative has removed outdated or defunct targets while improving identifiers and compliance screening for active threats. The initiative should not be misread as a relaxation of sanctions enforcement. At the same time Treasury has continued to target Iranian oil, shipping, banking, weapons-procurement, and shadow-finance networks. Congress should therefore evaluate sanctions exposure by identifying current operational networks, beneficial owners, financial conduits, and facilitators rather than merely checking whether a historical name appears on a sanctions list. See Source 209.

***BNP Paribas* Analogue: Structured, Conducted, and Concealed U.S.-Dollar Transactions**

A major federal sanctions prosecution supplies an additional investigative model. In the 2014 Information against BNP Paribas S.A., federal prosecutors charged a conspiracy to violate IEEPA and TWEA and alleged that the bank knowingly "structured, conducted, and concealed" U.S.-dollar transactions using the U.S. financial system on behalf of sanctioned or sanctions-sensitive foreign interests, including an Iranian entity. The charging document also framed the alleged conduct as "evasion and avoidance" of applicable prohibitions. The BNP Paribas matter establishes no fact concerning any person or transaction identified in this Petition. Its relevance is methodological: sanctions analysis should examine not only whether a prohibited counterparty appeared openly in a transaction, but whether the transaction was structured so that the U.S. financial system would process value while the true sanctioned or sanctions-sensitive involvement was obscured. See Appendix Source 201.

Congress should therefore determine whether any Iran-facing oil, banking, exchange-house, shipping, trucking, trade-finance, or related payment was unnecessarily complicated, rerouted through additional entities or jurisdictions, split, relabeled, or otherwise structured without a legitimate commercial purpose in order to conceal the identity, location, control, sanctions status, or economic interest of the true counterparty. The inquiry should distinguish legitimate commercial complexity from concealment and should test each asserted business purpose against contemporaneous contracts, invoices, communications, payment instructions, account activity, and compliance records.

Sanctions evasion may present both a transaction question and an agreement question. Congress should determine not only whether a prohibited or sanctions-sensitive transaction occurred, but whether multiple actors agreed to structure, route, document, conceal, or facilitate it in a manner designed to evade or avoid applicable restrictions. Complexity alone is not suspicious: the disciplined question is whether added entities, jurisdictions, routing steps, payment layers, or documentation practices served a legitimate commercial purpose or instead functioned primarily to obscure the true counterparty, source, beneficiary, economic interest, or sanctions status. See Appendix Source 201.

The Switzerland Meeting Alleged in a Federal Complaint

The original District of Columbia complaint alleges that U.S.-based Defendant Valerie Cupp met in Switzerland or elsewhere in Europe with Ehsan Sakhaei, whom Plaintiffs identify as the son-in-law of former Iranian intelligence minister Mahmoud Alavi, for business allegedly intended to operate outside OFAC detection and Iran-related sanctions controls. Later Plaintiffs' filings state, on information and belief and based in part on travel records, that Cupp met Sakhaei in Switzerland to negotiate transactions connected to alleged Iran-linked oil activity. Those allegations remain unadjudicated. The fact of meeting an Iranian national is not itself unlawful; the legally material questions are what transaction was contemplated, whom Cupp represented, who directed the meeting, what goods, services, oil interests, contracts, payments, entities, or accounts were discussed, and whether any resulting conduct constituted prohibited facilitation, evasion, or circumvention.

Congress should obtain Cupp's travel records, calendars, expense records, communications, meeting notes, draft agreements, transaction documents, banking records, and communications with Jonathon Moore, Golden Eagle entities, Barzani-linked principals, Sakhaei, and any other participant surrounding the Switzerland trip. This is a concrete sanctions-evasion lead capable of documentary verification, not a basis to presume criminality.

AVERIFIED DELAWARE PETITION IDENTIFIES A SPECIFIC EVIDENTIARY REPOSITORY

A January 28, 2026 verified petition captioned for the United States District Court for the District of Delaware identifies a particular Dell server as a potential repository of communications, transactional records, wire information, contracts, and other electronically stored information concerning Golden Eagle/GEGI, Ster Group, United States bank accounts, Department of Defense contracting, and alleged Iran-sanctions-sensitive oil activity. The petition alleges, in part on information and belief, a possible transactional stream from United States corporations through representatives or other entities to persons connected to the Iranian regime, including negotiations in Switzerland concerning oil-brokering contracts allegedly intended to circumvent Iran sanctions. Those assertions are not adjudicated findings, and the copy reviewed by KVF bears no case number on its face. Their significance is evidentiary: they identify a specific repository and specific categories of records that Congress and appropriate federal authorities can preserve, obtain through lawful process, and test against bank, travel, corporate, tax, sanctions, and counterparty records. See Source 211.

Alleged 2026 alignment with the IRGC.

Parties have placed before the District Court motions and supporting materials alleging that, in 2026, Barzani leadership of the KRG maintained an operationally significant alignment with Iran's Islamic Revolutionary Guard Corps – the same apparatus the United States designates as a foreign terrorist organization and treats as a central target of the current campaign. Those filings allege coordination, accommodation, or dealing with IRGC-linked actors at the same time KRG representatives were

granted official access in Washington as counter-Iran partners. That allegation is unadjudicated. Congress should determine what the Intelligence Community, State, and Treasury knew about any 2026 Barzani–IRGC relationship, whether it involved oil, security, finance, or safe passage, and whether Ms. Aziz or any other KRG agent or representative disclosed it to this body or to the Executive Branch.

Reported KRG/Barzani Accommodation Toward Iran.

The timing is the point. After the Justice Department put a Barzani official in a fuel-fraud forfeiture complaint, after a Washington civil action pleaded Iran-facing oil, IRGC alignment, and other alleged conduct attributed to the Barzani-linked enterprise, and after the United States and Iraq established a September 2026 transition milestone for Coalition support to counter-ISIS operations in Syria from Iraq, public reporting describes conduct Plaintiffs contend reflects accommodation of Tehran rather than Washington.

What matters for this body is not the adjective. It is the sequence. A partner that lived off American protection, then – after a Justice Department complaint, a civil action in this city, and the announced Coalition transition entering its September 2026 milestone – is reported to have assured Tehran the Barzani-controlled KRG would not be used against Iran, has a question to answer in open session: whether the KRG's commitments to Tehran were materially inconsistent with representations made to Congress and the Executive Branch while receiving U.S. support.

A partner does not owe the United States affection. It does owe an explanation when, under that pressure, it appears to turn toward the adversary those American forces were there to contain. Despite decades of United States political, financial, and military backing to protect Iraqi Kurdistan, reporting describes the Barzani-led KRG as adopting a highly accommodating posture toward Tehran.

The same reporting describes Barzani KRG officials providing written pledges to disarm exiled Iranian Kurdish opposition groups inside Iraqi Kurdistan to meet Iranian security demands. As regional tensions rose, Masrour Barzani was reported to have told Iranian leadership that the KRG "will in no way be part" of conflicts targeting Iran and would not allow Kurdish soil to be used as a staging ground against its neighbor. Western defense analysts have treated that stance as a shift away from exclusive alignment with American strategic interests. That reporting is not a court finding. Read against Plaintiffs' 2026 IRGC filings and unofficial Kurdish crude moving to Iran, it is why Congress should ask what Washington knew, what it asked KRG to do, and whether the KRG's Washington representative disclosed any of it while seeking access here as a counter-Iran partner.

Special Case Study - Sinjar: Command, Warning, Withdrawal, Civilian Protection, and the Records Congress Should Obtain

The events surrounding the fall of Sinjar on August 3, 2014 warrant examination not merely as a battlefield reversal, but as a potential failure of command, warning, protection, atrocity prevention, and subsequent accountability. United Nations investigators concluded that, as ISIS advanced, many Peshmerga forces withdrew, leaving much of Sinjar effectively undefended, and that the withdrawal

was not effectively communicated to the Yazidi population. The same United Nations investigation concluded that ISIS committed genocide against the Yazidis as a religious group. Those genocide findings are independent of the allegations presented by KVF. See United Nations Human Rights Council, Independent International Commission of Inquiry on the Syrian Arab Republic, They Came to Destroy: ISIS Crimes Against the Yazidis, A/HRC/32/CRP.2 (June 15, 2016); Appendix Source 63.

ISIS's responsibility for the Yazidi genocide is established by extensive international investigative findings. The separate unresolved oversight questions addressed here concern the command and warning record immediately before and during the Peshmerga withdrawal: what information was available, who possessed authority over relevant forces, what orders or communications existed, what warning or protection measures were taken, and what the United States was told. This Petition does not identify who ordered any withdrawal unless established by a cited primary record.

Sinjar: Command, Warning, Withdrawal, and Civilian-Protection Records Congress Should Obtain

Congress should reconstruct the withdrawal as a command event, not merely describe it as a movement of troops. The command structure at the time should be stated plainly. When ISIS attacked Sinjar in August 2014, Masoud Barzani was President of the Kurdistan Region. Masrour Barzani was Chancellor of the Kurdistan Region Security Council, having been appointed in 2012 to oversee security, military intelligence, and intelligence services. Those offices do not themselves establish responsibility for the withdrawal. They identify senior officials whose authority, knowledge, orders, communications, capacity, and response Congress should examine. See Appendix Source 170.

Congress should determine, at minimum: (1) what intelligence concerning ISIS's movement toward Sinjar was available before the night of August 2-3, 2014; (2) which KRG, Peshmerga, intelligence, and political officials received that intelligence; (3) who exercised operational and political authority over the forces assigned to Sinjar; (4) whether withdrawal was ordered, authorized, tolerated, or undertaken independently; (5) if withdrawal was ordered, who issued the order and through what command channel; (6) if it was not ordered, why multiple formations withdrew and what senior command did in response; (7) whether Yazidi political, community, or religious leaders requested reinforcement, weapons, warning, transportation, or evacuation assistance; (8) what warning, if any, was given to civilians before defensive positions were abandoned; and (9) what alternatives were available, including reinforcement, delay, evacuation corridors, arming local defenders, coordination with Iraqi forces, requests for emergency U.S. or coalition support, or other protective measures.

Congress should obtain operational orders, radio traffic, command logs, unit-disposition records, telephone and messaging records, intelligence reporting, evacuation instructions, after-action assessments, and communications involving Masoud Barzani, Masrour Barzani, the Kurdistan Region Security Council, senior Peshmerga commanders, and other relevant officials. The inquiry should establish what each responsible official knew, what authority each exercised, what warnings were received, what orders were issued or withheld, what actions were taken or omitted, and who possessed authority to countermand or reverse the withdrawal.

The governing prevention principle is important. The International Court of Justice has described the Genocide Convention's duty to prevent as an obligation of conduct rather than a guarantee of result: the duty arises when a State learns, or normally should have learned, of a serious risk that genocide will be committed, and requires use of all means reasonably available that might contribute to prevention. The Court also identified capacity to influence the potential perpetrators as relevant to the scope of that duty. Application of the Convention on the Prevention and Punishment of the Crime of Genocide (*Bosnia and Herzegovina v. Serbia and Montenegro*), Judgment, 2007 I.C.J. 43, paras. 430-431.

Accordingly, the relevant congressional question is not whether Peshmerga forces could have guaranteed the defeat of ISIS, nor whether any single protective measure would certainly have prevented genocide. The question is whether officials possessing authority, intelligence, communications, armed forces, transportation, and the ability to warn civilians used the means reasonably available to them once the danger became sufficiently grave. A claim that Kurdish forces alone could not have defeated ISIS would not end the inquiry. Holding positions longer, reinforcing threatened sectors, providing timely warning, facilitating evacuation, distributing weapons, seeking emergency support, or coordinating with Iraqi and American forces could each have affected the timing, scale, or human consequences of the collapse.

Preventing Genocide Is a United States National-Security Interest – Not Only a Humanitarian Aspiration

Sinjar also implicates a declared American national-security interest. Presidential Study Directive-10 stated that preventing mass atrocities and genocide is a core national-security interest and a core moral responsibility of the United States. Congress later codified atrocity prevention as a national interest in the Elie Wiesel Genocide and Atrocities Prevention Act of 2018, directing a government-wide strategy for preventing and responding to atrocities through diplomacy, foreign assistance, and United States leadership. See Presidential Study Directive on Mass Atrocities, PSD-10 (Aug. 4, 2011); Pub. L. No. 115-441, 132 Stat. 5586 (2019).
That history gives Congress a direct oversight interest in Sinjar extending beyond retrospective humanitarian concern. Congress should determine whether the United States' atrocity-prevention architecture, security-assistance system, intelligence relationships, partner assessments, human-rights safeguards, and reliance on KRG security institutions functioned as intended before and after August 2014.

The inquiry should ask plainly: What did the United States know? What was it told? What was it not told? What information did American officials rely upon? Who supplied that information? And would decisions concerning funding, training, weapons, intelligence cooperation, military reliance, diplomatic support, or other program benefits have been different had responsible United States officials possessed the complete and accurate material facts?

Did the American Prevention and Oversight System Fail Because the United States Was Given an Incomplete or Misleading Picture?

Congress should determine whether the United States' atrocity-prevention, security-assistance, Leahy-vetting, intelligence, and partner-assessment mechanisms failed in part because American officials were provided materially inaccurate, incomplete, selectively presented, or misleading information concerning Peshmerga force strength, operational readiness, command responsibility, the security situation in Sinjar, warnings concerning the ISIS advance, the circumstances of the withdrawal, civilian-warning efforts, or subsequent efforts to assign responsibility. This Petition does not presume that such misinformation occurred. It asks Congress to determine whether it did.

That question is especially important because this Petition separately presents evidence and allegations concerning representations by KRG or Barzani-linked officials, registered agents, contractors, lobbyists, lawyers, consultants, and other representatives to United States decisionmakers in other contexts. Congress should determine whether any inaccurate or incomplete account concerning Sinjar was an isolated occurrence or formed part of a broader recurring pattern in which information supplied to the United States affected American funding, security assistance, diplomatic support, governmental access, or reliance upon KRG institutions.

Congress should identify who prepared the relevant information; who approved it; who transmitted it; who repeated or vouched for it in Washington; what KRG, Peshmerga, or Barzani-linked officials knew when those representations were made; and whether FARA-registered agents, lobbyists, lawyers, consultants, or other American representatives communicated or reinforced materially incomplete accounts before Congress, the Department of State, the Department of Defense, the Intelligence Community, military commanders, or other federal officials.

The materiality question should be asked directly: Would the United States have provided the same funding, training, weapons, intelligence cooperation, diplomatic support, or other program benefits had responsible American officials been given the complete material facts? That is an evidence question capable of being answered through records and testimony.

Early Warning: What Red Flags Were Missed, Discounted, or Never Transmitted?

American atrocity-prevention policy emphasizes early warning because prevention must occur before mass killing becomes irreversible. Congress should reconstruct the full warning chain preceding August 3, 2014: what intelligence existed concerning ISIS capabilities, movements, intentions, and proximity to Yazidi population centers; what warnings were received by KRG intelligence, Peshmerga commanders, Baghdad, United States military personnel, the U.S. Embassy, or intelligence agencies; what information moved upward; what stopped; what was discounted; what reached Washington; and what picture of the situation KRG officials or representatives presented to their American counterparts.

A failure of warning can arise from many causes: inadequate intelligence, institutional inertia, faulty assumptions, command confusion, communications breakdowns, misplaced reliance upon a partner, or inaccurate or incomplete reporting. Congress should determine which explanation, or combination of explanations, the evidence supports.

U.S. Security Assistance and Human-Rights Vetting: What Did America Know After Sinjar?

The inquiry should not end on August 3. United States law subjects assistance to foreign security forces to human-rights safeguards, including the State and Department of Defense Leahy provisions. See 22 U.S.C. § 2378d; 10 U.S.C. § 362. Congress should determine what human-rights, command, or eligibility review was subsequently conducted concerning Peshmerga forces or commanders implicated by credible information surrounding Sinjar and other serious abuses; what information was available to State and Defense; whether that information was complete; what remedial or accountability measures were represented as having occurred; and whether subsequent U.S. assistance decisions were made on a complete factual record.

The point is not to assume that the Sinjar withdrawal itself automatically triggered a particular statutory prohibition. It is to determine whether information relevant to U.S. vetting, assistance eligibility, command responsibility, partner reliability, or end-use decisions was fully collected, accurately reported, and properly considered.

The Severe Human Consequences Are Not Faceless or Theoretical

The consequences examined here cannot be reduced to command charts, appropriations, unit-strength reports, intelligence cables, or competing official explanations. The human consequences are not faceless or theoretical. Behind the decision to hold or abandon a defensive position were families. Behind a failure to warn were people for whom minutes or hours could determine whether escape remained possible. Behind every command order, intelligence assessment, troop-strength representation, and assistance decision were Yazidi men, women, and children whose exposure to ISIS produced killing, abduction, sexual slavery, forced conversion, displacement, family separation, and enduring trauma.

UNITAD and other United Nations investigators documented systematic murder, enslavement, rape and sexual violence, forced transfer and recruitment of children, forced conversion, displacement, and other abuses against Yazidis, and concluded that ISIS acted with genocidal intent. Individual cases therefore are not anecdotal distractions from an institutional investigation. They are evidence of what institutional success or failure meant in human terms.

The same principle applies elsewhere in this Petition. Financial structures, professional intermediaries, lobbying relationships, litigation campaigns, surveillance, alleged intimidation, detention, and alleged violence should not be considered only as technical categories. Congress should ask what those systems allegedly produced in the lives of identifiable people.

Cumulative Harm Must Be Examined as a Whole

Institutional investigations can distort reality when every event is placed in a separate file. Congress should assess cumulative harm rather than compartmentalize each alleged lawsuit, threat, assault, cyber intrusion, surveillance incident, act of intimidation, professional retaliation, detention, or other pressure campaign. Conduct that may appear limited when examined incident by incident can

assume a materially different character when repeated, coordinated, and sustained over time. This is another reason the Petition urges an enterprise-level inquiry.

Accountability Must Reach Beyond the Person Who Physically Acted

Effective accountability cannot stop with the Peshmerga fighters who physically departed from Sinjar. Congress should determine the complete chain of responsibility: Who planned? Who commanded? Who knew? Who authorized? Who communicated the order? Who had authority to countermand it? Who possessed the intelligence? Who failed to transmit warnings? Who subsequently investigated the failure? Who shaped the official explanation? And who, if anyone, obstructed or prevented a complete accounting?

The inquiry must distinguish carefully among direct acts, command authority, knowledge, omissions, assistance, concealment, and subsequent accountability. If evidence establishes that responsibility reached senior KRG officials, including Masrour Barzani or other Barzani family officials or operatives, Congress should identify the evidence and the precise nature of that responsibility. If the evidence does not establish such a connection, that should likewise be made clear. The Petition should not presume the answer. It should insist that the question finally be answered.

Official Position, Strategic Value, and Political Sensitivity Do Not End the Inquiry
‘

The constitutional authorities reviewed elsewhere in this Petition reinforce a basic rule-of-law proposition: foreign affairs and national security do not create a law-free zone. The Supreme Court has repeatedly distinguished the wisdom of foreign policy from the legality of conduct implementing it and has rejected the proposition that legal obligations may be ignored merely because their enforcement carries political consequences. *See Baker v.* Carr, 369 U.S. 186, 211 (1962*); Japan Whaling Ass'n v. American Cetacean Society*, 478 U.S. 221, 229-31 (1986); *Zivotofsky ex rel. Zivotofsky v. Clinton*, 566 U.S. 189, 194-97 (2012).

For congressional oversight, the analogous principle is straightforward: strategic partnership is not immunity from examination. Congress need not decide whether supporting the Kurdistan Region was wise in order to determine whether American funds were used as represented, whether security forces performed as represented, whether material facts were withheld, whether atrocity-warning systems functioned, or whether persons entrusted with command authority fulfilled their responsibilities.

Accountability Is Not Merely Retrospective

The purpose of examining Sinjar is not only to assign historical responsibility. International human-rights principles concerning effective remedy emphasize accountability, meaningful redress, and measures designed to prevent repetition. Congress should therefore determine whether the command, intelligence, civilian-warning, minority-protection, vetting, and accountability failures exposed by Sinjar were ever corrected. If they were corrected, Congress should identify how. If they were not, the issue is not merely historical.

The United States continues to make decisions concerning partnerships, assistance, training, intelligence cooperation, military reliance, diplomatic access, and the credibility of representations made by foreign officials and their American representatives. Understanding what failed at Sinjar - and why - is therefore relevant to present and future American national-security decisions.

The Central Question

The purpose of accountability is not exhausted by naming ISIS as the perpetrator of genocide. Accountability also requires examining the conduct of those who held responsibility for protecting the population before the perpetrators arrived.

The central congressional inquiry should therefore be: What did the responsible KRG and Peshmerga leadership know; what authority and means did they possess; what decisions and omissions followed; why was the Yazidi population left exposed; what explanation was subsequently given to the United States and others; was that explanation complete and accurate; who transmitted and reinforced it; did American institutions rely upon it in continuing assistance and partnership decisions; and were the failures that contributed to the catastrophe ever independently investigated and corrected?

Commemoration cannot answer those questions. Subsequent battlefield success cannot answer them. Strategic partnership cannot answer them. Only evidence can. The objective should be truth, responsibility, meaningful accountability, and assurance of non-repetition.

Congress should determine whether Sinjar was an isolated battlefield collapse or whether it revealed deeper failures of command, warning, accountability, and material misrepresentation to the United States – specifically, whether U.S. officials were materially misled about what happened, who was responsible, and whether those failures were ever corrected.

Violence, Repression, and the Alleged Campaign Against Journalists and Critics

The pending D.C. action is not limited to financial or sanctions allegations. The incidents summarized below are illustrative, not exhaustive, of a substantially broader alleged pattern of violence, repression, intimidation, and retaliation against critics. The original District of Columbia pleading alleges a broader course of conduct directed at critics of Barzani leadership, including extrajudicial killing and imprisonment, torture, repeated assassination attempts against an investigative journalist, and retaliation against protected speech. Those allegations remain subject to adjudication.

Political Repression, Suppression of Dissent, and Retaliation Against Critics

The allegations in this *Petition* should not be examined only as isolated episodes of violence, detention, litigation, surveillance, or intimidation. Congress should determine whether the evidence establishes a broader pattern of political repression: the use of governmental authority, security

forces, detention, economic pressure, retaliatory litigation, threats, cyber activity, surveillance, or physical violence to deter criticism, suppress dissent, punish opposition, intimidate journalists, silence witnesses, or prevent disclosure of alleged corruption and abuse. Political disagreement does not itself establish repression. The relevant inquiry is whether coercive state or state-linked power was used to burden criticism, opposition, journalism, witness cooperation, or other protected activity, and whether recurring actors, funding sources, communications, or command relationships connect otherwise separate incidents.

The inquiry should examine not only the physical form of alleged abuse but its function. OHCHR's September 2026 Report analyzes serious mistreatment in terms that include torture, ill-treatment, punishment, coercion, humiliation, and intimidation. In the materially different setting presented here, Congress should determine whether detention, surveillance, litigation, threats, violence, or other pressure was allegedly used to punish criticism, coerce silence, humiliate opponents, intimidate witnesses, or suppress reporting and cooperation with authorities.

Corruption, Repression, and the Erosion of Democratic Governance

The United States Government now expressly links corruption that undermines democratically elected government with threats to security, rule of law, and democracy. In its September 28, 2026 visa-restriction policy, the Department of State described such conduct as a democratic-governance and rule-of-law concern and created a mechanism to act as evidence develops. That policy is geographically specific and establishes no finding concerning the KRG. Its broader oversight principle is relevant here: corruption and repression can become institutional questions when they impair the mechanisms through which citizens hold government accountable. See Appendix Source 167.

Congress should therefore determine whether any conduct established by the evidence – misuse of public resources, concentration or misuse of governmental and security power, extrajudicial killings and exile, corruption of public contracting, suppression of journalists and critics, retaliation against political opponents or witnesses, manipulation of public institutions, or concealment of private economic interests behind governmental authority – weakened mechanisms of democratic accountability in the Kurdistan Region. The inquiry should examine concrete institutions and functions: elections, independent journalism, political opposition, courts, legislative oversight, public contracting, financial disclosure, anti-corruption investigation, and the ability of witnesses and critics to speak without retaliation. Political disagreement or concentration of authority alone does not establish democratic impairment; the question is how governmental power was actually exercised.

Alleged Forced Exile Within the Barzani Family

Parties have also placed before the federal court an account from a member of the Barzani family who reports that KRG officials forced him into European exile and have since prevented him for two decades from returning to the Kurdistan Region, including to attend family funerals or visit his children. That account remains unadjudicated and should be tested through testimony, travel and border records, security directives, communications, and other contemporaneous evidence. If substantiated, its significance would provide a concrete example of governmental or security power

allegedly being used to separate an individual from his home and family and to prevent his return over an extended period. See Appendix Source 177.

KVF further reports that the individual, who has lived in Switzerland during the alleged exile, has now been permitted by Masrour Barzani to see his family in the Kurdistan Region. If confirmed, that development does not erase the preceding exclusion. It may instead be probative of who possessed practical authority over his ability to enter, remain in, or return to the Region, and whether access to home and family was itself used as a means of control. The account remains unadjudicated, and Congress should determine from primary records who imposed, maintained, modified, or lifted the restriction and on what legal authority.

International human rights and humanitarian law frameworks strictly prohibit a government from exiling or deporting individuals and their family members without a formal legal basis or a fair trial. Specifically, the International Covenant on Civil and Political Rights (ICCPR) – to which the United States is a state party – bars arbitrary expulsion and guarantees that anyone facing removal must have their case reviewed by a competent legal authority. This core mandate aligns with the foundational principles of the Universal Declaration of Human Rights (UDHR), which explicitly outlaws arbitrary exile and protects the family unit from arbitrary state interference. Furthermore, during times of armed conflict or occupation, the Fourth Geneva Convention – which the United States has fully ratified – classifies the forcible transfer or deportation of protected civilians and their relatives as a severe violation. However, a key distinction must be made regarding the UN Convention on the Rights of the Child (CRC); while it provides robust global protections against tearing families apart, the United States is not a party to the CRC, as it remains the only UN member state that has signed but never ratified the treaty.[21]

That allegation also falls within recognized transnational-repression frameworks if the facts are substantiated. A Joint Statement by United Nations Human Rights Experts on Transnational Repression defines transnational repression as “measures taken by States, both within and outside their territories, to silence, deter, punish, coerce, control or harm in any other way, individuals, groups and communities abroad on the basis of their real or perceived opinions or beliefs, identity or action." The FBI likewise describes transnational repression as foreign governments reaching outside their borders to "silence, intimidate, or even harm" dissidents or members of ethnic and religious minority communities, and identifies among the tactics forcing or coercing a victim to return to the country of origin and threatening or detaining family members or friends there. Those definitions are materially relevant here because the allegation concerns a person allegedly kept abroad for approximately two decades, separated from family, and only later permitted to see them in Kurdistan. If the alleged exclusion, family separation, or later permission was used to punish, coerce, control, deter, or silence him because of actual or perceived views, identity, or conduct, Congress should determine whether the episode is properly understood as transnational repression rather than merely a private family dispute or travel matter. These definitions do not establish that the alleged conduct occurred or identify who was responsible. See Joint Statement by United Nations

[21] The Republic of Iraq, of which KRG is part, has signed and fully ratified three of these instruments, and as a UN member state, it voted to adopt the fourth.

Human Rights Experts on Transnational Repression; Federal Bureau of Investigation, "Transnational Repression."

Congress should determine whether the alleged exile was an isolated personal dispute or part of a broader practice in which exclusion from the Kurdistan Region, denial of safe return, family separation, detention threats, prosecution, or other coercive measures were used against persons perceived as disfavored, disloyal, oppositional, or potentially damaging to powerful interests. If witness evidence specifically attributes the decision or continuing exclusion to Masrour Barzani or another official, Congress should obtain the testimony and underlying records necessary to determine whether that official directed, approved, enforced, or had authority to terminate the exclusion rather than assume personal responsibility from status alone.

Transnational Repression: Did the Alleged Campaign Against Critics Extend KRG Power Beyond Iraq's Borders?

A newly unsealed federal indictment supplies a current investigative analogue without establishing any fact concerning the persons identified in this *Petition*. In *United States v. Khrameev et al*., No. 26-cr-426 (S.D.N.Y. unsealed Sept. 15, 2026), federal prosecutors allege that a network working for Russian intelligence services used recruiters and intermediaries to task persons in the United States with "pre-operational surveillance" of dissidents, supplied target addresses and geolocation information, paid for photographs and videos, used encrypted communications, instructed participants to delete communications, and attempted to recruit persons to carry out targeted killings.

THE FEDERAL INTEREST EXTENDS BEYOND THE INDIVIDUAL VICTIM.

In the DOJ announcement accompanying *Khrameev*, federal officials characterized foreign-directed efforts to surveil, intimidate, threaten, or murder dissidents on United States soil as transnational repression, a threat to free speech and fundamental rights, a violation of United States sovereignty, and a national-security concern. Congress should apply that framework conditionally here: if evidence shows that any KRG- or Barzani-linked actor directed, financed, coordinated, or facilitated surveillance, intimidation, assault, or attempted violence against a critic in the United States or abroad, the inquiry should examine both the victim-specific offense and the broader sovereign, national-security, and civil-liberties implications. The comparison is methodological, not factual. See Appendix Source 28.

THE ACT, THE AGREEMENT, AND THE FINANCING SHOULD BE TESTED SEPARATELY.

The *Khrameev* indictment charges distinct conspiracies involving financing and murder-for-hire. Those charges do not establish that either statute applies to any allegation in this Petition. They do illustrate a useful investigative discipline: identify separately who agreed to the conduct, who supplied or promised money, who recruited or tasked participants, who provided target information or logistics, what each participant knew and intended, and what jurisdictional elements are satisfied.

A violent act, the agreement behind it, and the financing or facilitation of it may present different legal and evidentiary questions. See Appendix Source 28.

Congress should apply the same disciplined, role-based methodology here: identify the alleged foreign command or directing source; each tasker, recruiter, intermediary, surveillance or cyber operator, payment and logistics channel, and United States-based facilitator; the target information supplied; the communications and concealment instructions used; and the relationship, if any, between surveillance and subsequent intimidation, assault, attempted violence, detention, kidnapping, or other retaliatory conduct. The *Khrameev* prosecution proves nothing concerning the Barzani-linked allegations; its relevance is methodological—it demonstrates the questions federal authorities presently ask when foreign-directed surveillance of dissidents may be preparatory to coercion or violence.

The federal government's own framework makes the category explicit. The FBI describes transnational repression as conduct in which a foreign government reaches beyond its borders to intimidate, silence, coerce, harass, or harm members of diaspora or exile communities. The Bureau identifies among its manifestations stalking, disinformation, harassment, threats, abusive legal practices including lawsuits, cyberhacking, assault, attempted kidnapping, and attempted murder, and identifies journalists, dissidents, political opponents, human-rights activists, and minority communities among common targets. DOJ's National Security Division likewise treats transnational repression against United States persons or on United States soil as a national-security, sovereignty, and democracy concern. Those descriptions do not establish that any Barzani-linked conduct satisfies the federal definition; they provide an established investigative framework against which the allegations can be tested.

The *Khrameev* indictment illustrates why the framework is structural rather than merely geographic. The alleged chain runs from foreign intelligence direction through target identification, recruiters and intermediaries, encrypted communications, location and surveillance information, promised payments, United States-based surveillance, recruitment of additional operatives, and contemplated violence. The indictment also alleges operations or attempted operations involving targets or infrastructure in the United States and multiple European countries. Federal investigators therefore did not treat each country, recruiter, payment, surveillance task, or target as an isolated episode; they examined whether the same network and direction connected them.

OHCHR also identifies "cross-border consequences" as relevant context in assessing serious rights violations. That phrase is useful here descriptively, without importing the Ukraine conflict's legal framework: the alleged conduct identified in this *Petition* spans Iraqi Kurdistan, Germany, the United States, offshore jurisdictions, international banking channels, foreign litigation, and transnational communications. Congress should examine those cross-border consequences as a single evidentiary problem where recurring actors, funds, instructions, targets, or beneficiaries connect otherwise separate jurisdictions.

Congress should also determine whether target information persisted and was reused across time. The significance of surveillance may not be apparent from the event at which the information was

first collected. Target files, addresses, photographs, geolocation information, communications identifiers, family information, travel patterns, source identities, and security vulnerabilities can be retained, transferred, combined with later information, and supplied to different actors months or years later. Congress should therefore determine not merely who collected information concerning Revend, Abdurahman, witnesses, sources, or other alleged targets, but where that information was stored, who subsequently accessed it, whether it moved among entities or individuals, and whether the same target information preceded later threats, cyber activity, physical surveillance, litigation, assault, attempted violence, detention, or other retaliatory conduct.

Congress should not require direct contact between an alleged directing person and the person who ultimately performed an act before investigating coordination. Modern transnational operations may be compartmentalized through recruiters, intermediaries, companies, consultants, security personnel, local contractors, digital accounts, professional advisers, or other cutouts. Investigators should reconstruct the entire tasking chain – originating records, intermediary transmission, funding, target information, operational instruction, execution, reporting back, and ultimate beneficiary – rather than treating an intermediary as necessarily breaking the chain.

Foreign-directed retaliation acquires an independent United States interest when foreign actors use American territory, persons, companies, communications systems, financial infrastructure, professional services, or target information to locate, surveil, intimidate, assault, silence, or otherwise act against persons because of speech, journalism, testimony, litigation, or opposition activity. The injury is then not confined to the immediate target. It potentially implicates United States sovereignty, public safety, freedom of expression, witness security, the integrity of federal litigation and congressional fact-gathering, and the ability of persons within the United States to participate in protected civic and judicial activity without foreign coercion.

Congress should apply that same discipline to the record presented here without presuming the result. If the same directing persons, objectives, intermediaries, funding sources, surveillance information, communications infrastructure, professional facilitators, or targets recur in Germany, the United States, Iraq, the United Kingdom, Europe, or elsewhere, Congress should determine whether the incidents are independent or components of a transnational course of conduct. The federal interest is especially direct where alleged conduct reaches United States territory, employs United States persons, companies, financial institutions, communications systems, lawyers, investigators, or other professionals, targets persons exercising rights in the United States, or seeks to use American institutions to identify, monitor, pressure, intimidate, or harm a perceived foreign-government opponent.

The taxpayer nexus presents an additional and independent oversight question. Where a foreign governmental or security apparatus under investigation has received substantial United States financial, military, security, procurement, training, equipment, communications, or other governmental support, Congress should determine whether any United States-origin funds, contracts, assistance, institutional capacity, materiel, or fungible resources directly or indirectly supported personnel, entities, facilities, technology, travel, surveillance, intelligence, communications, weapons, logistics, or other capabilities later implicated in alleged transnational

repression. The inquiry should not presume diversion merely because United States assistance existed. It should trace appropriated funds and federally supported capabilities to determine whether American taxpayers directly financed, indirectly subsidized, freed other resources for, or otherwise materially enabled any activity used to surveil, intimidate, silence, retaliate against, or harm journalists, witnesses, dissidents, critics, or perceived opponents.

Official U.S. Record: Journalistic Repression, Transnational Repression, and Arms-Transfer Consequences

The official United States record supplies a concrete institutional backdrop for the allegations concerning journalists and critics. The Department of State's 2023 Iraq human-rights report states that human-rights organizations, activists, and journalists frequently reported arbitrary detention of journalists, activists, and protesters by KRG authorities; it records the arrest of journalist Islam Kashani after criticism of alleged KRG corruption and salary mismanagement; and it cites Reporters Without Borders as counting nearly 20 journalist arrests in the Iraqi Kurdistan Region during that year. The same report cites an Erbil-based monitoring organization as recording 49 violations affecting 99 journalists and social-media bloggers during the first six months of 2023. These official reports do not prove any particular allegation concerning journalist Maki Revend, but they establish that suppression, detention, and harassment of journalists in the Kurdistan Region are recurring subjects of United States human-rights concern. See Appendix Source 115.

The recurrence matters. Successive State Department reports describe arbitrary detention of journalists, activists, protesters, and media workers by KRG authorities and Asayish forces. Congress should determine whether particular incidents were isolated misconduct, recurring institutional practice, politically directed suppression, or part of a broader environment in which security powers, prosecution, detention, surveillance, or other governmental tools were used to deter criticism and investigative journalism. That inquiry should distinguish allegation from proof while testing whether the same officials, units, directives, targets, or retaliatory methods recur across incidents.

International law reinforces the same investigative obligation. Iraq is a party to the International Covenant on Civil and Political Rights, whose Article 19 protects freedom of expression. In General Comment No. 34, the U.N. Human Rights Committee stated that States parties should protect against attacks aimed at silencing persons exercising that right and that arbitrary arrest, torture, threats to life, or killing because of expression are incompatible with Article 19. The Committee specifically identified journalists as frequent targets of such threats and stated that attacks should be vigorously and timely investigated, perpetrators prosecuted, and victims afforded appropriate redress. Congress should therefore determine whether the alleged threats, violence, detention, cyber activity, surveillance, and other retaliation against journalists and critics described here implicate those obligations, while separately determining the responsibility of each actor from evidence.

GAO-24-106183 makes the security-assistance nexus explicit. GAO describes transnational repression as the use of threats, surveillance, coercion, assault, and other tactics by foreign governments to silence dissidents abroad, notes that some governments associated with such

conduct receive United States arms transfers, and identifies Section 6 of the Arms Export Control Act as an existing statutory mechanism under which arms transfers are prohibited to a country the President determines is engaged in a consistent pattern of intimidation or harassment directed against individuals in the United States. GAO also found that the provision had not been invoked and recommended greater visibility into whether and how it is considered. Because Section 6 applies at the country level, the question here is not whether the Kurdistan Region is separately designated, but whether credible evidence concerning KRG-linked conduct should enter the United State'' Iraq-wide arms-transfer and security-assistance assessment. See Appendix Source 116.

CRS Report R49036 likewise treats transnational repression as a United States policy problem reaching journalists, dissidents, political opponents, activists, and diaspora communities and identifies sanctions, visa restrictions, law-enforcement action, export controls, and other tools available to the United States. The congressional concern includes chilling effects: transnational repression may induce self-censorship, withdrawal from public advocacy or media activity, and financial hardship from defensive litigation or counter-suits. Those consequences are directly relevant to the allegation that seventeen German proceedings, together with threats, cyber activity, surveillance, and physical danger, imposed cumulative pressure on Reven''s ability to investigate, publish, maintain sources, and communicate with audiences in the United States and abroad. See Appendix Source 117.

Congress has already directed the State Departmen''s annual human-rights reporting to address transnational repression, see 22 U.S.C. § 2151n(d)(13), and the Executive Branch maintains visa-restriction tools for serious extraterritorial counter-dissident activity, including the policy commonly known as the Khashoggi Ban. Congress should request a coordinated review by State, DOJ, FBI, Treasury, DHS, the Intelligence Community, and relevant Defense components to determine what alleged acts occurred in the United States, Germany, Iraqi Kurdistan, or elsewhere; identify the directing officials, operational personnel, intermediaries, financial sponsors, digital infrastructure, and governmental resources involved; and determine whether criminal, sanctions, visa, arms-transfer, intelligence, export-control, foreign-agent, or other authorities are implicated. See Appendix Source 117.

Weaponization of Host-Country Institutions as a Form of Transnational Repression

Congressional examination of transnational repression has recognized that cross-border coercion need not operate solely through physical violence, kidnapping, surveillance, or cyber intrusion. At the Tom Lantos Human Rights Commissio''s June 24, 2025 hearing, Transnational Repression: Trends and Policy Approaches, written testimony by Lyudmyla Kozlovska described what she termed "transnational financial repression": alleged use by foreign regimes and proxies of Western financial-compliance systems, AML/CFT and cybersecurity rules, international information-sharing arrangements, litigation, and other trust-based institutions to obtain information concerning critics, impair financial relationships, damage reputations, and impose cumulative legal and economic costs. Written Testimony of Lyudmyla Kozlovska, *Tom Lantos Human Rights Commission, Hearing on Transnational Repression: Trends and Policy Approaches* (June 24, 2025). That testimony establishes no fact concerning any person identified in this *Petition*; it supplies a congressional framework for

examining how otherwise lawful host-country institutions can allegedly be repurposed as instruments of cross-border pressure.

Transnational repression does not cease to be repression merely because the instrument changes at the border. A government or governing network may attempt to accomplish abroad through surveillance, litigation, legal or administrative process, digital interference, family pressure, economic coercion, or host-country institutions what it could otherwise attempt through domestic security organs. The investigative focus should be the origin, direction, coordination, coercive purpose, and practical effect of the conduct - not merely the formal label attached to the mechanism.

An unrelated OCCRP investigation concerning Turkmenistan provides a useful investigative analogue: it described allegations that authorities had "weaponized the legal system to target dissidents abroad" and examined how warrants and host-country processes could be used against critics outside national borders. That reporting proves nothing about the KRG or any Barzani-linked person. It illustrates why Congress should test whether ostensibly ordinary legal, administrative, or private processes were coordinated or directed to burden, intimidate, isolate, financially exhaust, discredit, or silence critics abroad. (OCCRP, "*Leaked Warrant List Reveals How Turkmenistan Targets Critics Abroad.*")

The international free-expression principle points in the same direction. Article 19 of the International Covenant on Civil and Political Rights protects the freedom to seek, receive, and impart information and ideas. The U.N. Human Rights Committee has stated that attacks on persons because of the exercise of freedom of expression – including intimidation, threats, arbitrary arrest, torture, and killing – are incompatible with Article 19 and has specifically emphasized protection for journalists and persons investigating human-rights conditions. Congress should therefore examine the alleged German litigation, surveillance, cyber activity, threats, physical attacks, and other pressure on Kurdish journalists and critics as possible components of one transnational-repression inquiry, while requiring person-specific proof of coordination, direction, purpose, and effect. (Human Rights Committee, General Comment No. 34, CCPR/C/GC/34 (2011).)

The Belgian example described in that testimony is especially relevant as an investigative analogue. Kozlovska testified that persons she described as Kazakh special-service operatives, appearing as private litigants, filed a coordinated legal complaint in Belgium and sought extensive financial, communications, and travel information concerning her and her organization, including United States-related information. According to the testimony, a Belgian investigating judge stated that the Petitions appeared designed "to use Belgian justice to collect the maximum amount of personal and private data" for purposes beyond simply resolving the underlying case. That account proves nothing concerning the German proceedings against Revend. It identifies a concrete question Congress can ask here: whether ostensibly private foreign litigation was used only to seek adjudication, or also to identify sources and associates, collect financial or personal intelligence, impose economically disabling costs, generate reputational consequences, or otherwise facilitate a broader campaign of transnational pressure.

The FBI likewise expressly identifies abusive legal practices, including lawsuits, as a potential form of transnational repression. The filing of a lawsuit therefore cannot by itself answer the congressional question. Congress should determine whether each foreign proceeding was independently filed to vindicate legitimate rights or whether common funding, instructions, counsel, target information, discovery objectives, timing, or other evidence shows that litigation was coordinated to identify sources and associates, impose cumulative legal or financial burdens, chill reporting, or otherwise extend pressure against a critic abroad. The existence of judicial process should be respected, but it should not foreclose investigation into who directed, financed, coordinated, or benefited from the use of that process. See Appendix Source 98.

The chronology makes that question especially appropriate for investigation. The January 30, 2024 *KVF. V. Barzani et al*. Complaint, before the later German litigation campaign developed, already alleged that a purpose of the pleaded enterprise included preventing victims and witnesses from cooperating with governmental authorities and engaging in "punitive harassment campaigns" against perceived enemies, victims, and cooperating witnesses. Compl. para. 5 . It separately pleaded a section titled "*Other Human Rights Abuses, Transnational Repression, and Crimes Against Humanity*," alleging cross-border intelligence activity, clandestine collection, surveillance at residences and workplaces, and targeting of expatriates outside the Kurdistan Region, including persons in the United States. Compl. paras. 441-44. It further alleged that persons acting for Barzani-linked interests approached Reve'd's known associates and family members, including persons in the United States, in an effort to pressure and discredit him, and alleged cyber intrusion and malware directed at his computers. Compl. paras. 426-29. Those are unadjudicated allegations. Their significance here is temporal and investigative: the later emergence of numerous foreign proceedings can be tested for common directing persons, funding, target information, professional intermediaries, objectives, or information flows with the earlier alleged surveillance and intimidation apparatus rather than assumed to be either connected or unrelated.

Congress should also examine secondary targeting. Transnational pressure may be directed not only at the principal critic but at family members, sources, associates, witnesses, donors, employers, banks, professional relationships, or other persons and institutions upon which the target depends. Congress should determine whether any such secondary persons were identified, contacted, surveilled, threatened, sued, financially disadvantaged, professionally harmed, or otherwise pressured because of their relationship to Revend, Abdurahman, Bradosti, witnesses, sources, or other critics, and whether the purpose or reasonably understood effect was to multiply coercive pressure on the principal target. No adverse action against an associate or family member should be attributed to a foreign actor without evidence linking the action to the alleged campaign.

Information concerning persons can itself have operational value. A serious counterintelligence or transnational-repression inquiry should therefore examine not only classified or commercial information but also personal, governmental, relational, and political information capable of identifying targets, relationships, vulnerabilities, sources, decisionmakers, or persons susceptible to pressure. Congress should determine whether identities, locations, communications, travel, family relationships, professional associations, sources, or governmental contacts of journalists, witnesses,

critics, or other relevant persons were collected, referred, transmitted, or used in connection with any alleged surveillance, coercion, retaliation, or influence activity.

The central question is therefore not merely whether particular acts occurred outside Iraq. It is whether a foreign governmental structure, directly or through intermediaries, used legal, financial, technological, diplomatic, intelligence, security, or physical means to silence critics beyond its borders. That is the core transnational-repression inquiry Congress should test through records, sworn testimony, interagency intelligence, financial tracing, and person-specific evidence rather than assumption.

Journalist Maki Revend.

The original District of Columbia pleading alleges that Berlin-based independent investigative journalist Maki Revend, whose reporting has addressed alleged Barzani corruption and human-rights abuses, survived repeated assassination attempts in Germany attributed by Plaintiffs to Barzani-directed agents. Plaintiffs state that several of those incidents are documented by German police, including an incendiary attack on his home and a later alleged attempt interrupted by German authorities. Congress should determine whether United States agencies possessed information concerning threats against Revend, whether those threats were connected to persons receiving access, assistance, or other benefits from the United States, and whether relevant information was disclosed by KRG representatives dealing with Congress or the Executive Branch.

Foreign-Government Retaliation Against a Source or Witness: *United States v. Zarrab* as an Investigative Analogue

A recent sentencing submission in *United States v. Zarrab*, No. 15 Cr. 867 (RMB), ECF No. 780, at 16-18, 27-31 (S.D.N.Y. July 8, 2026) (Sentencing Submission on Behalf of Reza Zarrab), provides a useful, though factually unrelated, federal illustration of how alleged foreign-government retaliation against a person exposing corruption and sanctions evasion can develop into a broader security problem. Zarr'b's counsel represented that, after he began cooperating with United States authorities concerning Iranian sanctions evasion and alleged corruption involving senior Turkish officials, he was subjected to threats, an alleged attempt on his life, pressure on associates, confiscation of property, public vilification, surveillance, and continuing security risks. The submission states that an inmate armed with a knife allegedly told Zarrab that he had been paid to kill him if Zarrab cooperated; that Zarrab was then transferred to FBI custody; and that two FBI agents guarded him continuously because, according to the filing, ordinary jail security was considered insufficient.

The analogy is methodological only. The *Zarrab* submission establishes no fact concerning Maki Revend, any member of the Barzani family, or the Kurdistan Regional Government, and the allegations in that sentencing submission should not be treated as judicial findings merely because they appear in a federal filing. It does demonstrate why alleged assassination attempts against a journalist, source, witness, or potential federal informant should not be examined as isolated incidents. Congress should reconstruct the entire alleged retaliatory environment: the subject matter being exposed; timing of publications, disclosures, litigation, or communications with

authorities; threats; surveillance and location tracking; cyber activity; pressure on family members, associates, employers, sources, or counsel; litigation; financial and professional harm; relocation and protective measures; and communications identifying who ordered, financed, facilitated, or benefited from the intimidation.

The federal-law inquiry should likewise be element-specific. Section 1512(a)(1)(C) of Title 18 reaches a killing or attempted killing undertaken with intent to prevent communication to a United States law-enforcement officer or judge of information relating to the commission or possible commission of a federal offense; 18 U.S.C. § 1512(h) provides extraterritorial federal jurisdiction over offenses under that section. Section 1513 separately addresses retaliation for testimony or for providing information concerning possible federal offenses and likewise provides extraterritorial federal jurisdiction. 18 U.S.C. § 1513(a), (d). The existence of threats, journalism, or even an alleged assassination attempt does not by itself establish those statutes. Congress should determine whether any alleged conduct directed at Revend was intended to prevent or retaliate for qualifying communications, testimony, evidence, or cooperation with United States authorities, and should obtain the records necessary to establish or disprove that federal nexus and intent.

Jihan Taha Abdulrahman: Unadjudicated Allegations Concerning Her Death and Possible Retaliatory Motive

Jihan Taha Abdulrahman was a young Kurdish schoolteacher who, according to the complaint, spoke publicly about the treatment of teachers and criticized Barzani leadership. Plaintiffs allege that she was kidnapped, tortured, restrained inside her automobile, and burned to death, and they allege a connection between her death and criticism of persons in power. Those allegations are unadjudicated. This Petition does not identify a proven perpetrator, directing official, or causal link between her speech and her death.

The allegations, if substantiated, would present serious questions concerning an extrajudicial killing, possible retaliation for protected expression, and the conduct of any governmental or security personnel shown by evidence to have participated. This Petition does not characterize the incident as state-sponsored, a crime against humanity, or an act by any named official without an evidentiary basis establishing the required facts and legal elements.

If substantiated, the allegations would present a concrete human-rights and accountability matter concerning the death of a schoolteacher and the circumstances surrounding her criticism of public officials.

The complaint further alleges that police agents who investigated or publicized Jihan's death operated within security structures associated with Masrour Barzani, Mustafa "Babo" Barzani, or KRG authorities and that the death was presented as an accidental car fire. Those are pleading allegations, not adjudicated facts. Congress should determine from command records, investigative files, communications, and testimony who investigated the death, what forensic evidence existed, what account was publicly given, and whether any person knowingly concealed material evidence. See Second Amended Complaint, para. 456.

Congress should determine who ordered, facilitated, carried out, investigated, publicized, concealed, or failed to investigate Jihan's death; whether any implicated police, security, or governmental unit received United States assistance; and what United States agencies knew at the relevant time. The inquiry should obtain the original police file, scene photographs and video, autopsy and fire reports, dispatch and communications records, chain-of-command records, and testimony from every officer and official involved.

Jihan's story is why the accounting sought in this *Petition* cannot be confined to dollars, contracts, bank accounts, and mansions. Behind the financial record are human beings. If the allegations concerning this schoolteacher are substantiated, Congress should determine whether American money, equipment, relationships, or institutional deference touched the governmental system within which the alleged killing and its investigation occurred.

Alleged Assault and Deprivation of Constitutional Rights in Washington

Plaintiffs allege that personnel assigned to protect Masrour Barzani physically attacked Shakhwan Abdulrahman in Washington, D.C., while he was engaged in peaceful protest in the presence of KRG Prime Minister Masrour Barzani. Plaintiffs allege that the assault was retaliation for criticism of Barzani leadership, including criticism concerning the killing of Abdulrahman's sister. Unlike allegations arising solely overseas, this incident allegedly involved political violence against a critic on the streets of the United States while he was exercising constitutionally protected speech.

The unlawful incident therefore presents a federal civil-rights question, not merely a local assault allegation.[22] When foreign security personnel or sub-state political operatives deploy physical violence to suppress peaceful demonstrators on American soil, Congress should determine what constitutional and statutory rights were implicated and what governmental authority, if any, was invoked. United States v. Grace, 461 U.S. 171, 177–80 (1983), held that the sidewalks forming the outer boundaries of the Supreme Court grounds are traditional public forums. Hodge v. Talkin, 799 F.3d 1145 (D.C. Cir. 2015), distinguished those perimeter sidewalks from the Supreme Court plaza itself, which it held is a nonpublic forum. The forum analysis therefore depends on the particular location and circumstances. Any conspiracy or civil-rights theory under 18 U.S.C. § 241, 42 U.S.C. § 1983, or another statute must be established from the elements of the applicable law and person-specific evidence rather than inferred from proximity to a government building alone.

THE UNITED STATES-SOVEREIGNTY DIMENSION SHOULD ALSO BE TESTED.

Current DOJ charging practice treats foreign-directed violence on American soil as more than a local assault or private dispute when it is undertaken to silence a dissident or critic at the behest of a foreign governmental apparatus. This Petition does not assume that the alleged Washington assault

[22] See Usoyan v. Republic of Turkey, 438 F. Supp. 3d 1 (D.D.C. 2020), aff'd, 6 F.4th 31 (D.C. Cir. 2021) (district court denying Turkey's claim of Foreign Sovereign Immunities Act immunity for claims arising from alleged attacks on peaceful demonstrators; D.C. Circuit affirming the immunity ruling). Those decisions concern immunity and do not themselves constitute a merits adjudication of the underlying tort claims.

satisfies that description. Congress should determine whether any foreign governmental, party, security, or command relationship actually directed, funded, coordinated, facilitated, or ratified the conduct before drawing such a conclusion. If that nexus is established, the incident would implicate not only the rights of the individual protester but the United States' sovereign interest in preventing foreign actors from using American territory to suppress protected speech. See Appendix Source 28.

Congress should determine whether the persons involved acted only as private individuals or instead exercised, invoked, or purported to exercise official security authority; whether governmental authority was merely present at the scene or was used, invoked, or exploited to facilitate obstruction, intimidation, or assault; and whether the evidence satisfies the elements of 18 U.S.C. § 242 or any related federal or District of Columbia statute. Section 242 requires proof of a federally protected right, willfulness, and action under color of law; those elements should be established from evidence rather than assumed. Congress should obtain Metropolitan Police, federal protective-service, and any FBI records, and determine who employed, paid, supervised, credentialed, armed, assigned, and instructed the persons involved; whether they were part of a KRG, party, governmental, or official protective detail; and whether any United States agency was informed of, coordinated with, credentialed, or otherwise recognized that detail.

Barzanis' own March 10, 2026 motion described the pleading as alleging that Hikmat Bamarni was one of possibly five "Barzani bodyguards" who tried to take Abdulrahman's phone and injured him in the process. The motion sought dismissal of the § 1983 theory because, among other asserted pleading defects, the complaint did not sufficiently allege the required state-action nexus; it did not adjudicate whether the underlying Washington incident occurred. Congress should not confuse that pleading objection with a factual determination concerning the incident. It should independently determine who employed, paid, directed, supervised, credentialed, or accompanied the security personnel involved and whether KRG, party, governmental, or other official resources supported their activities in Washington.

The alleged supervisory relationship is legally significant.

In *Godfrey v. Iverson*, 559 F.3d 569, 573 (D.C. Cir. 2009), the D.C. Circuit emphasized that the principal was physically present when "his employee (his personal bodyguard)" committed the tortious acts and that, together with the duration of the incident, a jury could find that the principal had the "ability to supervise or control" the bodyguard; the court also described the personal bodyguard as "acting on his behalf" in carrying out the security function. Congress therefore should determine whether the persons who confronted Abdulrahman were assigned to protect Masrour Barzani, were acting on his behalf and within their protective function, and were subject to his direction or control; whether he directed, authorized, knew of, approved, ratified, or failed to stop the conduct; and whether the personnel were employed, financed, assigned, or supervised by Barzani personally, the KRG, the KDP, or another Barzani-linked entity. *Godfrey* bears on supervision and control; it does not itself establish the separate § 1983 state-action requirement, which should be tested independently.

Seventeen German Proceedings: Chronology, Coordination, and Cumulative Pressure

Plaintiffs identify at least seventeen German civil proceedings against investigative journalist Maki Revend. The chronology described in this Petition begins in September 2022, before the January 2024 filing of the District of Columbia action, and includes proceedings allegedly maintained or pursued during the federal litigation. The allegation therefore should not depend on treating every German proceeding as a response to the American lawsuit. Congress should determine whether proceedings initiated at different times were subsequently coordinated, expanded, funded, or used as components of a continuing campaign against Revend's reporting, sources, and participation in the federal action.

Congress should also review how this form of orchestrated intimidation deprives American citizens of their First Amendment right to news, provided by journalist Revend to a worldwide audience. The Supreme Court said, "It is now well established that the Constitution protects the right to receive information and ideas." *Stanley v. Georgia*, 394 U.S. 557, 564 (1969)

Plaintiffs identify common counsel, overlapping persons affiliated with Barzani defendants, recurring addresses, overlapping challenged statements, and documents they contend connect Jonathon Moore and an associate to arrangements for German counsel. Those asserted connections should be tested against engagement agreements, payment records, instructions, communications, pleadings, and the chronology of each proceeding. Common representation or an adverse lawsuit alone does not establish improper coordination; the question is whether the evidence demonstrates common direction, funding, objectives, or operational support.

Congress should examine the proceedings alongside the separately alleged threats, assassination attempts, cyber activity, surveillance, and other pressure against journalist Revend. The inquiry should determine whether the litigation pursued legitimate claims independently or whether particular proceedings were coordinated with other conduct to exhaust his resources, deter publication, impair source relationships, discourage testimony, or obstruct access to evidence. Each alleged connection requires proof, but the cumulative effect should be assessed alongside the evidence concerning each individual proceeding.

We do not ask Congress to adjudicate those proceedings. We ask Congress to determine who authorized, financed, and coordinated them; whether KRG, Barzani-linked, or other foreign funds paid for them; what role, if any, United States persons or counsel played in their prosecution or coordination; and whether any such campaign was disclosed by KRG representatives while seeking access to Congress or the Executive Branch.

Nominal independence should not be mistaken for actual independence. Congress should test whether the German plaintiffs, lawsuits, media attacks, corporate actors, counsel, or other intermediaries that appear formally separate were linked by common funding, instructions, information sources, counsel, addresses, timing, communications, or objectives. For each material action, investigators should compare the stated purpose with the actual function: who initiated it, who supplied the information, who selected or paid counsel, who coordinated timing, what practical effect was sought, and who stood to benefit. The relevant inquiry is the real principal, source of

direction, and intended beneficiary, not merely the name appearing on a pleading, invoice, corporate filing, or public statement.

Foreign Litigation as a Means of Suppressing Speech: First Amendment Interests and the American Public's Right to Receive Information

The alleged use of seventeen coordinated foreign proceedings against investigative journalist Maki Revend raises an additional United States interest that extends beyond the personal burden imposed upon Revend: protection of public-interest speech and the right of Americans to receive information. Plaintiffs do not contend that the filing of private litigation in Germany, standing alone, constitutes governmental action violating the First Amendment. The congressional concern is narrower: whether persons affiliated with or acting for a foreign governmental leadership deliberately employed coordinated foreign litigation, cumulative legal expense, and procedural pressure as instruments to deter or suppress reporting concerning corruption, United States taxpayer funds, foreign influence, sanctions-sensitive activity, human-rights abuses, and other matters relevant to American citizens and policymakers.

Congress has already recognized the danger presented by foreign speech litigation. In enacting the SPEECH Act, Congress found that foreign defamation actions can obstruct free expression, chill the First Amendment interest of the citizenry in receiving information on matters of importance, and inhibit speech that otherwise would have been written or published. Pub. L. No. 111-223, § 2(2)-(4), 124 Stat. 2380 (2010); 28 U.S.C. §§ 4101-4105. The Act does not establish that the German proceedings identified here are unlawful, and this *Petition* does not ask Congress to determine their merits. The findings do establish an express United States policy interest in preventing foreign litigation from suppressing speech reaching American audiences.

The constitutional interest also belongs to the audience. The Supreme Court has repeatedly recognized a First Amendment interest in the receipt of information and ideas. *Kleindienst v. Mandel*, 408 U.S. 753, 762-63 (1972). *Lamont v. Postmaster General*, 381 U.S. 301, 307-08 (1965), is particularly instructive because the information at issue originated abroad and the constitutional concern included the ability of Americans to receive it. Congress should therefore determine whether the alleged litigation campaign impaired not only Revend's ability to investigate and publish but also the ability of American journalists, citizens, lawmakers, law-enforcement officials, and policymakers to receive reporting concerning matters of direct United States public concern.

This Is Also Constitutional Harm to America and to Americans

The alleged suppression of Maki Revend's reporting is not solely an injury to a journalist working abroad. Where reporting is intentionally directed to and relied upon by American citizens, journalists, law-enforcement officials, policymakers, congressional appropriators, researchers, taxpayers, and Members of Congress, interference with that reporting burdens a distinct domestic constitutional interest: Americans' right to receive information and ideas. The Supreme Court has stated that "the Constitution protects the right to receive information and ideas." *Stanley v.*

Georgia, 394 U.S. 557, 564 (1969). See also *Kleindienst v. Mandel*, 408 U.S. 753, 762-63 (1972); *Lamont v. Postmaster General*, 381 U.S. 301, 307-08 (1965).

That interest has particular force where the targeted reporting concerns corruption, sanctions, alleged misuse of United States taxpayer funds, Iran, national security, foreign policy, and governmental conduct. *Grosjean v. American Press Co.* emphasized that informed public opinion is a powerful restraint upon misgovernment, 297 U.S. 233, 250 (1936), and Congress itself recognized in the SPEECH Act that foreign defamation proceedings can chill speech and impair the American public's interest in receiving information. The question for Congress is therefore not only what happened to Revend, but what information Americans may have been deterred from receiving because of the alleged campaign against him and his sources.

The command question should be personal and explicit. KVF identifies Masrour Barzani as a United States lawful permanent resident, subject to verification of authenticity and relevant periods. His status, if verified for the relevant period, may make him a U.S. person under federal provisions that include lawful permanent residents. Congress should authenticate that record and then determine Masrour Barzani's personal role in the alleged targeting of Revend: whether he directed, approved, financed, encouraged, ratified, knew of, or possessed practical authority to stop litigation, surveillance, media-provider pressure, governmental pressure, threats, or other conduct directed at suppressing Revend's reporting or exposing his sources.

That inquiry should follow command and funding records rather than title alone: communications, calendars, instructions, legal-retainer and payment records, governmental and security-service records, reports to senior leadership, media or regulatory complaints, source-identification efforts, and testimony from persons who received or transmitted instructions. If the evidence establishes Masrour Barzani's direction or knowing participation, Congress would confront an extraordinary U.S. nexus: a U.S. person enjoying the protections and benefits of lawful permanent residence while using, directing, or participating in a foreign governmental or proxy apparatus that burdened constitutionally protected interests of Americans in receiving information concerning their own Government's expenditures, national security, sanctions policy, and foreign affairs. Records in possession of KVF affirm a Barzani-linked U.S. attorney Jonathon Moore, and his U.S. associate Valerie Cupp, plotted how to disrupt Revend.

This does not require Congress to declare that every foreign act constitutes a direct First Amendment cause of action. Private conduct and foreign conduct raise distinct state-action, jurisdictional, and remedial questions. The narrower and firmly grounded proposition is that the American audience possesses the protected interest; the alleged campaign may burden or impair that interest; and Congress should determine whether Barzani-linked actors – and Masrour Barzani personally – directed or participated in the machinery producing that harm. Put simply, this is not merely a claim that a Kurdish journalist was harmed abroad; it is a question whether a U.S. person at the apex of the relevant governmental and family structure participated in a transnational campaign whose intended or practical effect was to deprive Americans, including Congress, of access to reporting the Constitution protects their right to receive.

The same principle also counsels against invoking national-security terminology as a justification for suppressing journalism or criticism. CTED's September 2026 report stresses, in the counterterrorism context, that effective security measures and protection of freedom of expression, privacy, and due process should be mutually reinforcing, and warns against overbroad measures that suppress legitimate journalism, civil-society activity, or dissent.

Congress should distinguish legitimate security activity from any use of surveillance, prosecution, litigation, or governmental mechanisms to intimidate journalists, witnesses, critics, or sources.

The constitutional interest also protects the independence of the speaker's own judgment. In *Agency for International Development v. Alliance for Open Society International, Inc.*, 570 U.S. 205, 213 (2013), the Supreme Court emphasized that, at the heart of the First Amendment, each person must be free to decide which ideas and beliefs merit expression, consideration, and adherence. The Court likewise reaffirmed the prohibition against government compelling people to profess a prescribed viewpoint. That principle does not convert private foreign litigation into state action or predetermine the legality of any German proceeding. It does sharpen the oversight question whether governmental or government-linked pressure was intended or operated to force journalists, witnesses, critics, or sources into silence, recantation, simulated assent, or conformity with an officially preferred narrative rather than allowing them to think and speak for themselves.

Deterrence and the Wider Harm of Retaliation

The federal interest is not confined to speech already prevented or to injury suffered by a single target. The First Amendment chilling-effect doctrine recognizes deterrence as a distinct harm: fear of punishment, legal exposure, financial burden, or retaliation can cause people to refrain from speaking or publishing what they otherwise lawfully would say. Congress should therefore examine practical chilling effects as well as formal prohibitions, including whether violence, detention, threats, surveillance, litigation expense, or other pressure directed at one journalist, critic, witness, or source was intended or reasonably likely to silence that person and deter others.

That broader deterrent effect is especially relevant where the challenged conduct is alleged to target reporting about official corruption or abuse. A current federal indictment concerning an unrelated Russian intelligence network describes targeting of dissidents and critics across borders and quotes United States officials calling for an end to a culture of impunity surrounding violence against journalists. That matter establishes nothing concerning any Barzani-linked person. It illustrates the federal investigative interest in asking whether an attack on one critic functions simultaneously as a warning to a wider community of journalists, witnesses, and potential sources.

The financial mechanism of speech suppression is likewise relevant. In *Counterman v. Colorado*, 600 U.S. 66, 75-76 (2023), the Supreme Court explained that fear of legal error and fear of incurring legal costs can cause a speaker to withhold otherwise protected words. *Counterman* arose in the materially different context of a true-threat prosecution; it does not decide the legality of private German litigation. Its discussion of chilling nevertheless supplies a concrete mechanism Congress can test here. Congress should determine whether the cumulative expense, time, risk, and demands

of seventeen proceedings actually reduced, delayed, or prevented Revend's investigative reporting, impaired his ability to maintain sources, or deterred publication concerning matters of public concern. The inquiry should obtain evidence of legal expenses, time diverted from journalism, investigations delayed or abandoned, publications deferred, sources lost or deterred, and other measurable effects.

The Congressional Research Service has independently identified expensive and time-consuming lawsuits, often described as strategic lawsuits against public participation, among the legal and economic tools that governments, government-aligned actors, or other powerful figures may use to impede or disadvantage critical media. CRS also notes that governments may seek to repress journalists operating in other countries and identifies existing United States policy tools that include support for journalists facing silencing litigation, assistance to at-risk journalists, targeted sanctions and visa restrictions for certain human-rights abuses and "extraterritorial counter-dissident activities," Leahy-law restrictions on assistance to implicated foreign security-force units, and export controls addressing technologies such as spyware that can be misused against journalists. That framework does not establish that the German cases against Revend are SLAPPs or that any listed remedy applies. It does establish that litigation burden, cross-border pressure on journalists, foreign assistance, surveillance technology, and retaliation against reporting are already recognized congressional foreign-policy and oversight concerns. Congress should determine which, if any, of those existing tools are implicated by the facts established here.[23]

Recent Iraqi anti-corruption commentary independently identifies protection of whistleblowers, journalists, and oversight institutions as part of the infrastructure necessary for credible corruption enforcement, together with transparent public contracting and spending, effective oversight, and an independent judiciary.

That principle is directly relevant here. Journalists and sources are not collateral to a corruption inquiry; they are part of the information system through which alleged public corruption, misuse of funds, and abuse of authority can be exposed and investigated. Congress should therefore examine whether any alleged retaliation against Revend or other critics impaired not only individual speech interests but also the integrity of corruption detection, oversight, and public accountability. See Appendix Source 198.

That inquiry should not be isolated from the other alleged conduct described in this *Petition*. Plaintiffs allege repeated assassination attempts against Revend; surveillance and cyber activity directed at critics and sources; violence against a peaceful protester in Washington; detention, torture, and killing of critics; and an allegedly coordinated series of foreign proceedings directed against investigative reporting. No one allegation proves another, and Congress should determine the facts independently. But if common directing persons, funding sources, intermediaries, governmental or party resources, professional facilitators, or objectives connect those events,

[23] Congressional Research Service, IF12137, *Global Trends in Democracy and Authoritarianism: Challenges to Press Freedom* 1-3 (updated Feb. 7, 2024) (discussing lawsuits used to burden critical media, cross-border repression of journalists, assistance for journalists facing silencing litigation, targeted sanctions and visa restrictions, Leahy-law conditionality, and export controls relating to surveillance technology).

Congress should determine whether physical intimidation, surveillance, economic pressure, and litigation pressure constituted different means directed toward a recurring objective of identifying, deterring, exhausting, intimidating, or silencing persons exposing alleged misconduct by Barzani-linked interests.

Congress should determine specifically what Masrour Barzani knew of, authorized, financed, directed, approved, or ratified concerning the German proceedings; whether governmental, KDP, Barzani-family, or other affiliated resources financed or supported them; and whether the objective or reasonably understood effect of the coordinated litigation was to diminish Revend's ability or willingness to continue reporting on matters adverse to Barzani interests.

The Constitutional and Public Interest in Protecting Investigative Newsgathering

The alleged campaign of pressure directed at investigative journalist Maki Revend implicates interests extending beyond the private rights of a single reporter. American constitutional doctrine has long recognized that vigorous reporting concerning public officials and matters of public concern performs an essential democratic function. In *New York Times Co. v. Sullivan*, 376 U.S. 254, 270 (1964), the Supreme Court described the First Amendment as embodying a profound national commitment to debate on public issues that is uninhibited, robust, and wide-open, including sharp criticism of government and public officials.

The protection extends not merely to publication after an investigation is complete, but to the ability to gather the news in the first place. In *Branzburg v. Hayes*, 408 U.S. 665, 681 (1972), the Supreme Court warned that without some protection for seeking out the news, freedom of the press could be eviscerated. Investigative journalism depends upon access to sources, confidential communications, documents, travel, interviews, firsthand observation, and the practical ability to continue investigating without coercive pressures that make newsgathering prohibitively dangerous, expensive, or impossible.

The D.C. Circuit has expressed the same principle in particularly direct terms In *Zerilli v. Smith*, 656 F.2d 705, 711 (D.C. Cir. 1981), the court explained that without an unfettered press citizens would be far less able to make informed political, social, and economic choices and that the press's function as a vital source of information is weakened whenever the ability of journalists to gather news is impaired. In *Sherrill v. Knight,* 569 F.2d 124, 129-31 (D.C. Cir. 1977), the court likewise recognized that the interest belongs not only to reporters and their publications but also to the public at large, which has a First Amendment interest in effective newsgathering and nonarbitrary access to sources of information.

That public dimension is especially important here. If an investigative journalist is intimidated, financially exhausted, deprived of sources, subjected to repeated litigation, placed under surveillance, forced to divert resources to personal security, subjected to cyber intrusion, or exposed to physical danger because of his reporting, the resulting information loss is also borne by readers, witnesses, investigators, policymakers, and congressional committees that may depend upon independent reporting to identify misconduct requiring governmental scrutiny.

The Supreme Court has repeatedly emphasized the institutional role of the press in public accountability. In *Mills v. Alabama*, 384 U.S. 214, 219 (1966), the Court stated that the Constitution specifically selected the press to play an important role in the discussion of public affairs and warned that suppression of the press muzzles one of the very agencies the Framers deliberately selected to improve society and keep it free. *Citizens United v. FEC*, 558 U.S. 310, 339 (2010), likewise described speech concerning official action as an essential mechanism of democracy because it permits the public to hold officials accountable. Investigative reporting concerning alleged corruption, misuse of public resources, foreign influence, human-rights abuses, public contracting, and the disposition of United States assistance performs precisely that accountability function.

Retaliation, Chilling Effect, and Cumulative Pressure

The constitutional concern is not confined to outright censorship or a formal prohibition on publication. In *National Rifle Association of America v. Vullo*, 602 U.S. 175, 188 (2024), the Supreme Court reiterated that officials may not use governmental power to punish or suppress disfavored expression. Counterman v. Colorado, 600 U.S. 66, 75, 78 (2023), emphasizes the First Amendment concern with pressures capable of inducing self-censorship and discouraging the uninhibited, robust, and wide-open debate the First Amendment protects.

The D.C. Circuit retaliation framework supplies a useful analytical tool. *Aref v. Lynch*, 833 F.3d 242, 258 (D.C. Cir. 2016), asks whether the plaintiff engaged in protected conduct, whether the adverse action was sufficient to deter a person of ordinary firmness from speaking again, and whether a causal link exists between the protected activity and the challenged action. That test does not by itself establish constitutional liability for every foreign or private act alleged in this *Petition*. But the ordinary-firmness inquiry provides a useful oversight standard: Congress should examine whether the alleged course of conduct would reasonably deter an investigative journalist from continuing to investigate, cultivate sources, communicate, publish, and report on matters of public concern.

That inquiry should be cumulative rather than atomized. A single lawsuit, threat, cyber event, surveillance incident, financial burden, or act of intimidation may be explained or contested in isolation. Congress should examine whether the timing, repetition, common actors, common counsel, common addresses, communications, financial relationships, litigation coordination, cyber events, threats, physical incidents, or other evidence show that separate acts were independent events or components of a coordinated effort to burden or silence Revend's journalism. Attritional pressure matters because legal expenses, repeated proceedings, security costs, lost work time, disruption of confidential-source relationships, and diversion of investigative resources can burden newsgathering even if no court formally prohibits publication

The Time-Sensitive and Irreparable Nature of Newsgathering Harm

The harm to journalism is often incapable of complete retrospective repair. In *Karem v. Trump,* 960 F.3d 656, 665 (D.C. Cir. 2020), the D.C. Circuit observed that even a one-month suspension of press access may amount to an eon in today's news business. The district court similarly explained that

because news is time-sensitive and occurs spontaneously, lost access cannot necessarily be remedied retrospectively. *Karem v. Trump*, 404 F. Supp. 3d 203, 216-17 (D.D.C. 2019). A source who withdraws, evidence that disappears, a story abandoned during a critical period, an interview that never occurs, or an investigation postponed because resources must instead be devoted to litigation or physical security may never be fully recreated later.

Congress should therefore examine the complete effect of the alleged pressure on Revend: who initiated and financed the relevant proceedings or other actions; who selected and paid counsel; what communications preceded each action; whether common strategies, factual materials, draft pleadings, source information, or instructions were shared; whether governmental, political, family, corporate, lobbying, legal, security, or financial actors coordinated a response to his journalism; and what measurable effect the resulting litigation, surveillance, cyber activity, threats, security costs, or other pressure had on his ability to investigate, publish, maintain sources, travel, and continue his work.

ANecessary Jurisdictional Distinction

The Petition is precise about the constitutional point. The First Amendment directly constrains governmental action within the constitutional framework of the United States; the authorities discussed above do not automatically establish that every alleged act by a foreign official, private person, foreign government, or foreign litigant constitutes a First Amendment violation. Their relevance here is broader: they establish the American constitutional value placed upon investigative newsgathering, protection against retaliatory suppression, the public interest in receiving information, and Congress's legitimate interest in determining whether conduct connected to matters within federal jurisdiction is impairing those functions.

The question for Congress is therefore larger than whether Maki Revend personally has endured harassment or financial hardship. It is whether a journalist investigating matters of substantial United States concern has been subjected to a course of pressure capable of impairing the collection and publication of information that Congress, federal investigators, and the American public have an independent interest in receiving. Congress should determine whether the conduct described in this *Petition* has interfered with that function and, if so, who directed, financed, coordinated, facilitated, or benefited from it.

Successive U.S. State Department Reports Document Continuing Human-Rights Abuses in the Kurdistan Region

ADocumented human-rights backdrop.

These allegations do not arise in a vacuum. The U.S. Department of State, OHCHR/UNAMI, Amnesty International, and Human Rights Watch have documented recurring concerns in the Kurdistan Region involving arbitrary detention, enforced disappearance, torture and ill-treatment, intimidation of critics, suppression of protest, and attacks upon or prosecutions of journalists. Those reports do not establish the truth of any particular allegation in the pending federal case. They do establish a

documented backdrop against which allegations of retaliation against journalists, protesters, teachers, and other critics warrant serious investigation.

Congress should also test whether the surrounding institutional environment created what human-rights investigators sometimes describe as a "climate of impunity." OHCHR uses that term as contextual language, not as a substitute for proof of individual liability. Here the relevant question is whether repeated allegations of violence, intimidation, financial misconduct, or non-accountability occurred in circumstances where political authority, security control, strategic importance, or access materially reduced the practical likelihood of investigation, discipline, or consequence.

The concern is not limited to individual allegations of abuse.

United States Department of State Country Reports have repeatedly identified a broader accountability problem involving KRG security institutions. The 2022 Iraq report stated that certain units of KRG Asayish internal security services "operated with impunity" and reported that Peshmerga and Asayish forces frequently ignored legal safeguards governing detention. The 2023 report likewise described credible reports of torture and other cruel, inhuman, or degrading treatment and stated that certain KRG Asayish units operated "without accountability." Earlier State Department reporting used the still more explicit formulation that 'impunity effectively existed' for government officials and security-force personnel, including certain KRG Asayish units. These are official United States Government assessments, not findings that any particular allegation or individual identified in this *Petition* is proved.

The 2023 Iraq report also states that human-rights organizations, activists, and journalists frequently reported arbitrary detention of journalists, activists, and protesters by KRG authorities; records the arrest of journalist Islam Kashani after criticism of alleged KRG corruption and salary mismanagement; cites Reporters Without Borders as counting nearly twenty journalist arrests in the Iraqi subnational Kurdistan Region that year; and cites an Erbil-based monitoring organization as recording 49 violations affecting 99 journalists and social-media bloggers during the first six months of 2023.

Those official reports do not prove any person-specific allegation in this *Petition*. They do establish that detention, mistreatment, press restrictions, and accountability problems involving KRG institutions are recurring subjects of United States human-rights concern. See Appendix Source 146.

Independent journalism and civil society are also anti-corruption safeguards because they can expose misconduct that governmental institutions fail to detect or address. Alleged retaliation against journalists, investigators, sources, or witnesses therefore presents not only a speech or human-rights concern but an institutional-integrity question: whether mechanisms capable of exposing corruption were themselves being suppressed. Transparency International identifies independent scrutiny and public accountability as central protections against corruption and state capture. See Appendix Source 173.

State Department reporting also identified a structural concern with internal review. The Department reported that the KRG High Committee to Evaluate and Respond to International Reports reviewed allegations of Peshmerga abuses and publicly exculpated the forces involved, while human-rights organizations questioned the credibility of those investigations. That history supplies an official U.S. Government basis for Congress to examine whether the alleged abuses described here occurred within a broader climate of impunity and whether internal KRG accountability mechanisms were structurally capable of producing independent and credible results.

Global Magnitsky: Targeted Accountability for Serious Human-Rights Abuse and Significant Corruption

The Global Magnitsky Human Rights Accountability Act, 22 U.S.C. §§ 10101-10103, supplies a targeted accountability mechanism specifically designed for the convergence of serious human-rights abuse, governmental corruption, natural-resource exploitation, and cross-border movement of corrupt proceeds. CRS summarizes the corruption prong as reaching foreign officials, senior associates, and facilitators connected to significant corruption, including expropriation of public or private assets for personal gain, corruption in government contracts or natural-resource extraction, bribery, and the offshore sheltering of ill-gotten gains. Those statutory categories substantially overlap the subjects presented here for investigation, but they do not establish that any particular person satisfies the designation criteria.

The original European Magnitsky inquiry supplies an additional investigative lesson directly relevant here: **follow the money, investigate the origin of extreme official wealth, identify the persons and institutions through which proceeds moved, and cooperate across jurisdictions.** In its 2013 report, the Council of Europe Parliamentary Assembly's Committee on Legal Affairs and Human Rights called for examination of the "origin of the extreme wealth" displayed by certain officials; scrutiny of relationships among alleged participants, banks used in laundering, lawyers involved in transactions, and cross-border contacts; international cooperation concerning suspect transfers traceable to alleged fraud; and greater transparency concerning beneficial ownership, directors, balance sheets, court and tax records. The explanatory memorandum stated that it was necessary to follow the "money trail" to evaluate the credibility and plausibility of allegations involving key actors. (Council of Europe Parliamentary Assembly, Doc. 13356, "*Refusing impunity for the killers of Sergei Magnitsky"* (Nov. 18, 2013), Draft Resolution paras. 14.1.8-14.2, 16.2; Explanatory Memorandum paras. 12-14.)

That methodology maps directly onto the questions presented here. The inquiry is not whether wealth is suspect because it is large. It is whether extraordinary wealth held by or for public officials and their families can be traced to lawful income and legitimate business activity - or instead to corruption, diverted public resources, fraud, sanctions-sensitive transactions, or other illicit proceeds. The Council of Europe framework also reinforces the need to examine facilitators, financial institutions, beneficial owners, nominees, professional intermediaries, and cross-border transfers as parts of the same evidentiary chain rather than as isolated facts.

ACurrent 2026 Magnitsky Prosecution: Sanctions Do Not End the Money Trail

The Magnitsky financial investigation continues to demonstrate the same principles in practice. OCCRP reports that, nearly two decades after the underlying $230 million Russian Treasury fraud, French prosecutors have begun trying businessman Dmitry Klyuev in absentia on aggravated-money-laundering charges, alleging that proceeds were routed through offshore shell companies and foreign bank accounts and then spent in France on art and antiques, high-end fashion, jewelry, Alpine travel, and other luxury consumption. The charges remain allegations, and Klyuev has not been convicted in the reported French proceeding. The case establishes nothing concerning any person identified in this Petition. It does show that targeted sanctions, criminal money-laundering investigation, beneficial-ownership analysis, and cross-border asset tracing can operate as complementary rather than alternative accountability tools. See Appendix Source 199.

The contemporary proceedings also reinforce a principle central to this Petition: nominal or declared beneficial ownership is an evidentiary starting point, not necessarily the end of the inquiry. OCCRP reports that the relevant accounts were held through two British Virgin Islands companies and formally associated with other beneficial owners, while French investigators allege that Klyuev actually controlled the accounts. Investigators reportedly relied on incoming transfers from his personal Swiss account and outgoing payments for family expenses, including school tuition, as part of the control analysis. Congress should likewise test beneficial-ownership declarations against funding, signatory or banking authority, instructions, personal and family expenditures, communications, control over disposition, and ultimate economic benefit. See Appendix Source 199.

Financial tracing should therefore include personal and family consumption as well as titled assets. Tuition, travel, property expenses, renovations, furnishings, art, jewelry, vehicles, luxury goods, professional fees, and other high-value expenditures can help establish who actually controlled or benefited from an account, company, trust, or pool of funds even where formal title points elsewhere. The investigative question is not whether luxury spending is itself unlawful; it is whether the spending can be linked through admissible financial evidence to corrupt, stolen, sanctioned, or otherwise unlawful proceeds.

The reported Magnitsky trail further demonstrates why national borders cannot be treated as separate evidentiary compartments. OCCRP describes alleged movement through Swiss accounts, BVI companies, a Cyprus-linked bank, French luxury markets, Cyprus investments, and Dubai real estate. The relevant unit of analysis is the complete transaction chain, not the jurisdiction in which any one account, company, or asset happens to sit. Nor does non-cooperation by a home jurisdiction necessarily terminate accountability elsewhere: where proceeds, accounts, property, financial institutions, transactions, or defendants enter another jurisdiction, that jurisdiction may possess independent criminal, forfeiture, sanctions, or asset-recovery authority. See Appendix Source 199.

Executive Order 13818 is broader in several respects than the statutory text. CRS explains that the Order reaches persons responsible for or complicit in, or who directly or indirectly engage in, serious human-rights abuse, without limiting protection to a particular class of victim, and reaches broader networks of associated individuals and entities. President Trump's 2017 order found that the

prevalence and severity of human-rights abuse and corruption can constitute an "unusual and extraordinary threat" to the national security, foreign policy, and economy of the United States. That finding is directly relevant where alleged foreign corruption intersects with U.S. defense expenditures, American financial institutions, dollar clearing, sanctions enforcement, U.S. real estate, and access to U.S. governmental institutions.

Iraq supplies a direct precedent. On July 18, 2019, Treasury designated two Iraqi militia figures and two former Iraqi governors under E.O. 13818 for serious human-rights abuse or corruption. In December 2019 Treasury again used E.O. 13818 against Iraqi militia leaders for serious human-rights abuse and against an Iraqi businessman for bribery and corruption. These precedents establish no fact concerning the KRG. They demonstrate that subnational office, militia or security status, and service within Iraq do not place an individual outside the Global Magnitsky framework when the evidentiary and legal criteria are met.

The mechanism is not dormant. CRS reported that, as of July 23, 2026, 257 individuals and 326 entities from more than 50 countries had been publicly designated under E.O. 13818, many entities because of their ownership or control relationship with designated persons. The relevant remedy is targeted: property and interests in property within U.S. jurisdiction or in the possession or control of U.S. persons can be blocked, U.S.-person dealings can be prohibited, and associated entities may themselves be blocked under applicable ownership rules. Designation of an official does not, without more, require treating an entire population or regional government as the target.

Congress also possesses a specific statutory lever. Under 22 U.S.C. § 10102(d), specified committee leadership may refer a determination whether a foreign person has engaged in sanctionable activity and whether the President intends to impose sanctions; CRS states that the statute requires a response within 120 days. Congress has previously invoked that mechanism in major human-rights matters. The appropriate committee leadership should consider submitting a person-by-person and entity-by-entity report based on the evidentiary record developed here.

Global Magnitsky should be considered alongside Section 7031(c) visa restrictions and other State Department authorities. CRS explains that the recurring appropriations provision requires denial of U.S. entry to foreign officials, and certain immediate family members, where the Secretary of State has credible information of significant corruption or gross human-rights violations. Congress should request parallel Treasury and State review so that financial blocking, network identification, visa consequences, and related enforcement authorities are evaluated together rather than in isolation.

Regional Autonomy Does Not Displace Iraq's Treaty and Constitutional Framework

The Kurdistan Region's constitutional autonomy does not convert it into a separate sovereign treaty-making state or remove regional governmental organs from the legal framework applicable to the Republic of Iraq. Article 110 of the Iraqi Constitution reserves foreign policy and the negotiation, signature, and ratification of international treaties and agreements to the federal authorities; Article 13 makes the Constitution supreme and binding throughout Iraq; and Articles 120-121 recognize regional authority subject to the Constitution and the allocation of exclusive federal powers.

Accordingly, where Iraq has undertaken treaty obligations concerning torture, civil and political rights, corruption, or other subjects, regional autonomy does not by itself remove conduct by regional organs from the scope of those obligations. Whether a particular treaty creates a directly enforceable domestic cause of action is a separate legal question.

The constitutional framework is especially important for petroleum. Article 111 declares that oil and gas are owned by all the people of Iraq in all regions and governorates, while Article 112 addresses federal and regional roles in management and revenue distribution. Congress therefore should examine whether governmental authority over petroleum, access, contracts, or revenue was converted into private benefit, routed through intermediaries, or employed in transactions implicating U.S. sanctions or financial systems. The Petition distinguishes carefully between an asserted breach of Iraqi constitutional allocation, an international treaty obligation undertaken by Iraq, and a violation of U.S. domestic sanctions law; those are related but legally distinct questions.

Where the United States Government itself has repeatedly documented impunity or lack of accountability within relevant security institutions, Congress should not presume that an internal exculpatory review resolves allegations of torture, detention abuse, retaliation, or supervisory or command-level responsibility. An internal investigation that repeatedly exonerates the institution conducting or overseeing it is not necessarily independent verification. Congress should obtain the underlying investigative files, witness statements, command records, evidentiary submissions, methodology, findings, and dissenting or contrary material and test those conclusions independently.

The record should also remain balanced. State Department reporting has noted KRG training and other stated efforts concerning human rights and professionalization. Those measures should be evaluated on their merits; their existence neither proves effective accountability nor should it be ignored. The congressional question is whether safeguards, training, disciplinary mechanisms, and review bodies functioned in practice when credible allegations implicated politically or institutionally sensitive security actors.

The documented backdrop is relevant not because misconduct elsewhere proves any allegation here, but because pattern evidence can identify what investigative questions should be asked and which records should be prioritized. Repeated documented attacks upon journalists, dissidents, political opponents, or critics can make otherwise ambiguous surveillance, targeting, threats, or intermediary activity more significant as an investigative lead. Congress should use that background to formulate and prioritize inquiries while requiring independent evidence before attributing any particular act to any particular person.

Terms such as “systematic,” “widespread,” and “pattern” should be used with precision. Recurrence may justify investigation, but it does not itself establish the separate legal elements of any international or domestic offense. Congress should therefore distinguish evidence of repetition, common method, shared purpose, geographic reach, command awareness, or institutional tolerance from the distinct legal conclusions that might ultimately follow from those facts.

OHCHR notes, in its own armed-conflict setting, that sexual violence may constitute war crimes, crimes against humanity, or acts of genocide only if the contextual elements of those crimes are met, citing Rome Statute Articles 8(2)(b)(xxii), 7(1)(g), and 6. Those provisions do not establish any such crime here and should not be transplanted as labels. Their useful lesson is methodological: serious legal characterizations require proof of the additional contextual elements, not merely proof of an underlying abusive act.

The unlawful sham tribunal two-year imprisonment and torture of American citizen Sidqi Bradosti, addressed above, likewise warrants examination of the State Department and Consulate record, including alleged interference with U.S. diplomatic efforts to secure his essential medication and protect an American citizen in KRG custody

Taken together, the assassination attempts against Revend, the killing of Abdulrahman, the torture of U.S. citizen Sidqi Bradosti addressed above, the Washington assault and constitutional rights deprivation, the seventeen Berlin proceedings, and the official human-rights record present a broader oversight question: whether a pattern of intimidation and retaliation has been sustained or facilitated while the persons allegedly responsible continued to receive United States funds, institutional access, governmental relationships, or other benefits. Congress should determine whether United States resources or access contributed to that environment, what federal agencies knew, and whether the KRG's registered representatives fully disclosed material information concerning it.

KVF can produce to authorized committee and agency personnel the video, broadcast, and open-source material in its possession identifying particular weapons, markings, units, and locations. Congress should treat that production as an investigative starting point: match markings to transfer records; match units to assistance rosters; match dates to after-action and hospital records; and determine responsibility without converting a security-assistance audit into a congressional trial of the civil case.

1. Whether assistance to implicated units should be suspended, conditioned, or recovered, and what inventory, serial-number, and public end-use reporting should be required before any future transfer.

2. Whether any U.S. service member, contractor, or official observed, reported, or was told of internal deployment of assisted forces against civilians, and how that information was handled.

3. What Leahy vetting, derogatory-information review, remediation, suspension, or continuation decisions were made for the units and commanders involved, and whether those decisions rested on a complete record of the protest-related casualties.

4. Whether that use, loss, or resale violated end-use assurances, the Arms Export Control Act and implementing regulations, assistance agreements, or applicable partner-government transfer conditions.

5. How did U.S.- or partner-supplied weapons reach civilian arms markets in the Region; which authorized recipients lost custody; and what serial-number, inventory, and incident records exist?

6. What DDTC licenses, denials, or advisory opinions exist for Black Shield Ltd. and the Deiry/Rayya network; what end-user documents named a Kurdistan-Iraq interior ministry or other governmental body; and do any serial numbers or model lists in that file match items later documented in regional markets or in footage of force against civilians?

7. Which security or military units participated, and which U.S. or partner train-and-equip, stipend, or advisory programs had supported those units or their commanders?

8. Which U.S.- or partner-origin weapons, vehicles, munitions, or other equipment were used in operations against civilian protesters in the Kurdistan Region, in which cities and on which dates, and which officials authorized that use?

Questions Congress should require the record to answer

Use of U.S.- or partner-supplied defense articles, or of units trained and equipped with U.S. or partner funds, against civilians or political opponents would be a departure from the counterterrorism purpose of the assistance. Appearance of such articles in unauthorized markets would separately implicate end-use assurances, Golden Sentry and other monitoring, and possible unauthorized retransfer. The Leahy laws already forbid U.S. assistance to a security unit when there is credible information of a gross violation of human rights, unless effective remediation has occurred. Congress should not assume those statutes were applied to the units that faced protesters; it should obtain the vetting files and find out.

The same public record raises a second, related concern. In 2016, German public-service broadcasters NDR and WDR reported that small arms originating in German military stocks – G3 rifles and P1 pistols marked for the Bundeswehr and transferred to Peshmerga forces for the ISIS campaign – were offered for sale in arms markets in Erbil and Sulaymaniyah. KVF states that additional video and journalistic material showing U.S.- and partner-origin weapons in regional markets can be produced to authorized investigators. Those records do not, by themselves, prove a present-day diversion of every U.S.-funded item. They are a documented warning that inventory control, chain of custody, and end-use monitoring have failed in identifiable instances and should be reconstructed item by item.

A separate federal charging document supplies an Erbil commercial node and an export-control method Congress can apply without retrying any private civil case. In *United States v. Deiry & Rayya*, No. 21-60299-CR-SINGHAL (S.D. Fla.), Indictment, ECF No. 1 (Nov. 2, 2021), the United States alleged that Black Shield Ltd. – an Iraqi company whose principal place of business was Erbil – sought to obtain United States Munitions List firearms and ammunition (including FN SCAR rifles, an HK MR762A1, a 40mm grenade launcher, and 23mm anti-aircraft ammunition) without a Directorate of Defense Trade Controls license. A Black Shield letter of intent attached to the alleged scheme stated that the company was “registered in Kurdistan-Iraq,” “licensed and authorized from the ministry of interior to trade and import arms and ammunition to governmental bodies,” that the items would be imported “to Kurdistan,” and that the end user would be “the ministry of interior.” *Id*. Overt Act 12. After a Florida vendor refused to quote because “the State Department is not approving licenses allowing distributors to ship into Iraq,” the conspirators allegedly agreed to move the same list

through Guatemala rather than directly to Iraq. *Id*. Overt Acts 16, 19. Those charges do not adjudicate Kurdistan Regional Government command responsibility for protester casualties, and they do not convert Black Shield into the KRG. They do show that Erbil was a live brokerage point for attempted U.S.-origin defense-article traffic; that "ministry" end-user paper was used in the pitch; and that U.S. law treats unauthorized export, reexport, transfer, and diversion of defense articles as independently unlawful. See 22 U.S.C. § 2778; 22 C.F.R. §§ 123.1(a), 123.9(a), 126.1(f), 127.1(a)(1).

Congress should obtain DDTC license, denial, advisory, and watch-list files for Black Shield and related names and compare them with any KRG interior-ministry authorizations, customs entries, and serial-numbered U.S.-origin items later photographed in regional markets or at protest sites. The same audit principle appears in the Export Control Reform Act, which requires control of export, reexport, and in-country transfer and turns on destination, end user, and end use. 50 U.S.C. §§ 4811–4812. That statute is cited for the in-country-transfer rule, not as a Kurdistan fact pattern.

United States and partner governments supplied weapons, equipment, stipends, and training to Kurdish security forces for a defined purpose: to degrade and defeat ISIS and to protect civilians from that organization. Publicly circulated video from demonstrations in the Kurdistan Region, together with contemporaneous news and human-rights reporting, depicts regional security forces using force – including lethal force – against civilian protesters. In December 2020, demonstrations across Sulaymaniyah Governorate over unpaid salaries, unemployment, and governance produced multiple protester deaths and dozens of injuries after clashes with security forces. Those events are a matter of public record. What remains for Congress is the assistance question the private courts are not organized to answer: which units were on the street; whether any of those units had received U.S. or partner training, weapons, vehicles, communications gear, or stipends; who ordered the deployment; and whether that use was consistent with the purpose and conditions of the aid.

This section does not ask Congress to adjudicate any private claim. It asks whether U.S. and partner security assistance – provided to fight ISIS – was used against civilians or diverted from authorized end use, and whether existing Leahy, end-use-monitoring, and transfer conditions were enforced.

Use of United States and Partner-Supplied Weapons, Assistance, and Training Against Civilians in the Kurdistan Region

U.S.-Funded Security Forces: Leahy Vetting, End-Use Monitoring, and Possible Diversion

The human-rights allegations also require examination of the safeguards attached to United States security assistance. The Department of State describes Leahy vetting[24] as the process used to screen

[24] Mandated under the "Leahy Laws: (22 U.S.C. § 2378d and 10 U.S.C. § 362), Leahy vetting is the statutory process whereby the U.S. Departments of State and Defense must screen foreign military, police, and security forces before providing U.S.-funded assistance, training, or equipment. The law strictly prohibits the disbursement of American taxpayer funds to any foreign security unit or commander where there is "credible information" that the unit has committed a gross violation of human rights (GVHR) – such as torture, extrajudicial killing, or enforced disappearance – unless the foreign government has taken effective, remediating steps to bring the perpetrators to justice. See U.S. Dep't of State, *Leahy Vetting Guide* (2025).

foreign security-force units and individuals nominated to receive covered United States assistance for credible information concerning gross violations of human rights, with assistance withheld when the statutory standard is met, subject to applicable exceptions and remediation provisions. Separately, the Defense Security Cooperation Agency's Golden Sentry End-Use Monitoring program is designed to verify that United States-provided defense articles and services are used, secured, and retransferred consistently with the governing transfer terms. See U.S. Department of State, *Leahy Law Fact Sheet and Security and Human Rights materials*; Defense Security Cooperation Agency, Golden Sentry End-Use Monitoring Program.

Congress should obtain and test command-level directives. OHCHR identifies command-level directives as a concrete prevention measure in security institutions. For each KRG or Barzani-linked security component implicated here, investigators should determine what written or oral directives governed treatment of detainees, protesters, journalists, critics, witnesses, use of force, surveillance, and U.S.-provided equipment; who issued them; who received them; how violations were reported upward; and whether the directives were meaningfully enforced.

Congress should identify every KRG, Peshmerga, Asayish, intelligence, counterterrorism, protective-detail, or other security unit implicated in the allegations that received United States training, equipment, stipends, weapons, intelligence cooperation, or other covered assistance; determine what unit- and commander-level Leahy vetting was performed; identify what derogatory or human-rights information was available to the United States at the time; determine whether any unit or individual was denied, suspended, remediated, or nevertheless approved for assistance; and obtain the complete decision record sufficient to determine whether credible allegations of torture, extrajudicial killing, enforced disappearance, arbitrary detention, or retaliation were considered in assistance decisions.

Intelligence Compromise Is Not, Standing Alone, an Automatic *Leahy* Trigger

The alleged transfer of U.S. intelligence to Iran should be examined alongside, but not conflated with, the *Leahy Laws*. The State and Defense Leahy provisions, 22 U.S.C. § 2378d and 10 U.S.C. § 362, restrict assistance to a foreign security-force unit when the responsible Secretary has credible information that the unit committed a gross violation of human rights. State identifies torture, extrajudicial killing, enforced disappearance, and rape under color of law as core GVHR categories. An intelligence leak, espionage relationship, or sanctions-sensitive collaboration with Iran does not by itself constitute a GVHR and therefore does not automatically trigger the Leahy prohibition.

The intelligence allegation can nevertheless become directly relevant to Leahy vetting if the same unit is credibly implicated in torture, extrajudicial killing, enforced disappearance, or another qualifying GVHR, or if transferred intelligence was allegedly used to facilitate such abuse. Separately, a substantiated compromise of U.S. operational information by a recipient unit would present independent counterintelligence, force-protection, export-control, end-use, security-cooperation, and assistance-policy questions even where the Leahy statutory trigger is not met. Congress should require State and Defense to identify which legal authority, assistance condition, vetting rule,

memorandum of understanding, end-use control, intelligence-sharing agreement, or suspension authority governs each category of risk.

Accordingly, the inquiry should determine whether any Kurdish security or intelligence unit that received U.S. funds, training, equipment, operational information, intelligence support, or liaison access was simultaneously the subject of credible reporting concerning GVHRs, unauthorized intelligence disclosure, Iranian or IRGC contacts, sanctions-sensitive activity, or misuse of U.S.-provided capabilities. Congress should then determine what each U.S. agency knew, when it knew it, whether information was shared across vetting and counterintelligence channels, and whether assistance, access, or intelligence-sharing was modified, suspended, conditioned, or continued and on what legal basis.

The inquiry should not stop with the immediate actor. OHCHR's September 2026 recommendations expressly include 'persons in positions of command' within the accountability inquiry. That formulation does not establish command responsibility here; it supports examining actual authority, knowledge, reporting chains, capacity to prevent or halt misconduct, responses to warnings, and measures taken or not taken by persons exercising command or supervisory power. Because the United States provides roughly $60 million annually in direct stipend support and weapons training to the KRG Peshmerga, these forces are legally subject to strict Leahy screening.

The same inquiry should test end use and retransfer. If United States-origin weapons, equipment, communications systems, surveillance capability, intelligence-related materiel, or other defense articles were allegedly transferred, diverted, made available, or lost to Iran, the IRGC, another unauthorized recipient, or a non-approved end user, Congress should obtain the applicable transfer agreements, inventories, serial-number and custody records, end-user assurances, Golden Sentry records, compliance assessments, loss or diversion reports, requests for retransfer or change of end use, and any notice to Congress or the Executive Branch. The question is not merely whether the United States supplied materiel, but whether the safeguards designed to control its ultimate use functioned as required.

V. ALLEGED FRAUD AGAINST THE UNITED STATES, ILLICIT FINANCE, AND U.S.-BASED FINANCIAL INFRASTRUCTURE

DOJ Has Taken the Alleged Fraud to Federal Court: The Beverly Hills Forfeiture Case

If the Justice Department's initial forfeiture complaint againt the barzana "scheme" is borne out, wartime procurement integrity has been egregiously violated. On April 22, 2026, the United States filed an initial civil forfeiture action seeking a Beverly Hills property (one of several Barzani U.S. luxury residences) allegedly purchased and renovated with approximately $30 million in proceeds of fraud against the Defense Logistics Agency, foreign-official bribery, and money laundering. The complaint alleges that the property is traceable to "an international conspiracy to launder the proceeds of a scheme to defraud the United States, to violate Iraqi bribery laws, and to violate the Foreign Corrupt Practices Act." DOJ separately described a "corrupt scheme" through which a

Virginia defense contractor and others allegedly obtained more than $700 million from DLA for fuel deliveries to U.S. forces during Operation Inherent Resolve. Those phrases are allegations made by the United States, not characterizations invented by Plaintiffs.

DOJ identifies the alleged recipient as General Mansour Barzani, a senior Peshmerga official. Public reporting from Kurdistan24 identifies Mansour Barzani as Commander of the First Special Forces Division and Gulan Special Forces, a KDP-affiliated Peshmerga formation. That command status is relevant to the transaction alleged by DOJ because the complaint states that Kurdish Peshmerga forces provided internal security at Erbil International Airport and controlled entry to the facility, the critical fuel-delivery point at issue. See Appendix Sources 110 and 112.

The significance of the California forfeiture action lies not merely in the amount of money involved, but in the architecture alleged by the United States. DOJ alleges that contractor officers agreed to pay General Mansour Barzani, whom DOJ identifies as a senior Peshmerga official, "a bribe of $0.25 per liter for exclusive access" to deliver jet fuel; that the contractor thereafter received hundreds of millions of dollars under DLA contracts while competitors were blocked and contracts were issued at allegedly noncompetitive and greatly inflated prices; that funds received from DLA as a result of the scheme were transferred to NYJD Trust No. 1, which DOJ describes as "a trust established in Virginia for the private benefit of Barzani"; and that approximately $30 million of those funds were then used to acquire, renovate, and improve the Beverly Hills property. DOJ characterizes the property as traceable to an alleged scheme to defraud the United States. Kurdistan24 separately reports that Mansour Barzani commanded the First Special Forces Division and Gulan Special Forces. A civil complaint remains an allegation, and the Government bears the burden of proof.

Taken together, those allegations supply a concrete federal model of the relationships this *Petition* asks Congress to investigate more broadly: governmental power and access; alleged private financial consideration; federal taxpayer funds; intermediaries and trusts; beneficial ownership and financial routing; private benefit; and conversion of alleged scheme proceeds into United States assets. Congress should determine whether that federally alleged transaction chain is an isolated episode or whether the same architecture – official authority, preferred access, intermediaries, concealed or layered financial routing, private beneficiaries, and acquisition or maintenance of United States assets -- recurs elsewhere in the Barzani-linked record. See U.S. Dep't of Justice, Office of Public Affairs, Press Release No. 26-390 (Apr. 22, 2026).

The same transaction chain also illustrates the Treasury-protection principles discussed in Section II. The congressional inquiry is not limited to recovery of one property; it should determine whether federal procurement, anti-bribery, payment, beneficial-ownership, and financial-compliance safeguards detected or failed to detect the alleged movement of taxpayer-derived value from a federal contracting program through intermediaries into a privately beneficial United States asset.

Federal Investigative Models: Official Protection, Compromised Controls, and Financial Gatekeepers

Federal enforcement matters illustrate how investigators examine the alleged use of public institutions to facilitate private criminal activity. The January 2026 superseding indictment in United States v. Nicolás Maduro Moros, et al., alleges that named defendants used governmental authority and compromised institutions to facilitate narcotics trafficking, including law-enforcement protection, diplomatic passports, and diplomatic cover for aircraft. Paragraph 16 describes corrupt civilian, military, and intelligence officials operating within "a patronage system run by those at the top." These are prosecutorial allegations against named persons, not a judicial determination that an entire foreign government is criminal. See United States v. Maduro Moros, No. 1:11-cr-00205-AKH (S.D.N.Y.), Superseding Indictment, Dkt. 260 (Jan. 3, 2026), ¶¶ 1–4, 16.

The relevant investigative model is the reconstruction of actual authority, protection, logistics, payments, and benefit. Congress should apply that method here by determining whether particular governmental functions allegedly facilitated misconduct, who exercised those functions, and whether records establish coordinated participation. The Maduro allegations establish nothing concerning any person discussed in this Petition.

The Petrobras resolution supplies a complementary example involving institutional controls. Petrobras admitted that certain executives facilitated bribe payments, made false accounting representations, and failed to implement financial controls to continue facilitating payments. Its relevance is the need to determine whether procurement, accounting, reporting, audit, and supervisory safeguards merely failed or were deliberately compromised to enable private enrichment. See DOJ, "Petróleo Brasileiro S.A. – Petrobras Agrees to Pay More Than $850 Million for FCPA Violations" (Sept. 27, 2018).

Treasury's financial guidance supplies concrete tracing criteria. FinCEN Advisory FIN-2017-A006 identifies corruption indicators involving government-contract payments directed to personal accounts or shell companies, inflated invoices, third-party payment arrangements, and real-estate purchases inconsistent with officials' salaries. These indicators support further inquiry; they do not establish wrongdoing. Congress should determine whether comparable indicators appear in the transactions identified here and obtain the records needed to test legitimate explanations. See FinCEN, Advisory on Widespread Public Corruption in Venezuela, FIN-2017-A006 (Sept. 20, 2017).

The advisory also explains enhanced scrutiny of qualifying private banking accounts held by or for senior foreign political figures under Section 312 of the USA PATRIOT Act, 31 U.S.C. § 5318(i). Separately, Section 311, 31 U.S.C. § 5318A, authorizes protective special measures following qualifying primary-money-laundering-concern findings. Congress should ask Treasury to assess any relevant financial exposure under the evidence and applicable statutory criteria, without presuming that a designation is warranted.

Silence Is Not Proof – but Congress Should Ask What the KRG Knew and How It Responded

The public response to the Justice Department allegations is itself a legitimate subject for careful congressional inquiry, but it should not be overstated. In the publicly accessible sources reviewed for this *Petition*, no merits-based public statement by the KRG leadership or Mansour Barzani has

been identified responding directly to DOJ's allegation that approximately $30 million in DLA-derived proceeds were transferred through a Virginia trust established for Mansour Barzani's private benefit and used to acquire and improve the Beverly Hills property. Silence does not establish guilt, knowledge, adoption, or acquiescence, and litigation counsel may advise parties not to address disputed allegations publicly.

Nor has the matter been ignored in court. Public docket information shows that 945 Foothill Rd., LLC and Sodabeh Khoshdaman Barzani[25] filed a claim to the property and appeared through counsel, and the court granted extensions relating to claims and responsive pleadings. The distinction matters: absence of a public merits response by political or governmental leadership is not the same as absence of a legal response by property claimants.

Congress nevertheless need not speculate about the reason for the public silence. It can ask directly. Investigators should determine whether the KRG, Mansour Barzani, Masrour Barzani, the KRG Washington Representation, or their representatives prepared internal responses, commissioned factual reviews, disputed any DOJ allegation privately, instructed public representatives not to comment, or supplied contrary evidence to the United States Government. Congress should obtain the underlying communications and ask the responsible witnesses under oath what portions of DOJ's alleged transaction chain they admit, dispute, cannot verify, or contend are materially incomplete.

DGC International (DGCI): Identifying 'Contractor 1' and the U.S. Corporate Record

DOJ's complaint and public press release refer to the Virginia-based defense contractor only as "Contractor 1." OCCRP reported on April 23, 2026 that the contract numbers identified in the complaint correspond to Virginia-based DGC International (DGCI). That identification is a journalistic reconstruction from the contract numbers and should be independently confirmed from the underlying Defense Logistics Agency records before Congress treats it as conclusive. DOJ's public release does not itself name DGCI as Contractor 1. See Appendix Sources 110-111.

Publicly available company materials describe DGC International as a U.S.-based provider of logistics, energy, global-trade, and related support services. DGCI's own materials state that the company has supported DLA Energy and developed a worldwide DLA footprint. Historical company materials identify Mustafa Zamani as President, and DGCI announced Joseph M. Yorio as Chief Executive Officer in 2020. Those materials do not, standing alone, establish the company's complete current

[25] Mansour Barzani, brother of Masrour Barzani, holds the rank of Liwa **(**Major General) and serves as the overarching operational commander of the First Special Forces Division and the Gulan Special Forces (often referred to as the Gulan Brigade). Sodabeh Khoshdaman Barzani is identified in public filings as the Iranian-British second wife or mistress of Mansour Barzani. Public records and investigative reporting from outlets like the Organized Crime and Corruption Reporting Project (OCCRP) and The New Republic thrust her into the spotlight after she was tied to the cash purchases of multi-million dollar luxury estates registered in her name. These properties include a $20 million mansion in Beverly Hills (Foothill Manor) as well as an upscale $14 million home in the Kensington district of London. The official base salary for a high-ranking officer like a Major General (Liwa) in the KRG Ministry of Peshmerga is roughly between 2.5 million to 3.5 million Iraqi Dinars (IQD) per month, which converts to approximately $1,900 to $2,700 USD.

beneficial-ownership structure. Congress should obtain the underlying corporate, SAM.gov, SBA, DLA-vendor, tax, banking, and beneficial-ownership records necessary to identify the owners, officers, directors, controlling persons, and economic beneficiaries during the period covered by the alleged fuel-contract scheme. See Appendix Source 113.

The ownership and control of DGCI should not be treated as a peripheral corporate detail. If OCCRP's identification of DGCI as Contractor 1 is confirmed, Congress should determine who beneficially owned and controlled the company during 2015-2023; who negotiated, approved, and administered the relevant DLA contracts; who communicated with Mansour Barzani, KRG officials, Erbil International Airport authorities and other local intermediaries; who authorized or implemented any alleged per-liter payment arrangement; how any such payments were described in the company's books and records; what procurement, FCPA, sanctions, ethics, and compliance representations were made to the United States; and whether any owner, officer, director, employee, accountant, attorney, subcontractor, or other intermediary possessed contemporaneous knowledge of the alleged scheme.

Foreign Corrupt Practices Act: DOJ's Alleged Foreign-Official Bribery and Transaction Chain

The Foreign Corrupt Practices Act should be examined as a distinct component of the alleged financial architecture, not merely as language appearing in the Justice Department's forfeiture complaint. DOJ has expressly alleged that the Beverly Hills luxury property is traceable to an international conspiracy involving a scheme to defraud the United States, violations of Iraqi bribery law, and violations of the FCPA. The FCPA generally prohibits covered persons and entities from corruptly offering, promising, authorizing, or providing money or anything of value, directly or indirectly, to a foreign official for the purpose of influencing official action, securing an improper advantage, or obtaining or retaining business. See 15 U.S.C. §§ 78dd-1, 78dd-2, 78dd-3. Congress therefore should determine precisely who offered, authorized, directed, transmitted, concealed, received, or benefited from each alleged payment; what governmental decision, access, contract, exclusivity, approval, or commercial advantage the payment was intended to obtain; which companies, intermediaries, attorneys, trusts, accounts, or other persons participated in the payment chain; and what each participant knew concerning the identity and governmental position of the intended beneficiary.

The use of an intermediary does not make the foreign-bribery question disappear. Congress should determine whether lawyers, consultants, corporate entities, brokers, trusts, nominees, or other intermediaries were used to arrange, transmit, disguise, document, reimburse, or otherwise facilitate payments or benefits connected to official action or business advantage, and what each intermediary knew about the identity of the foreign official, the purpose of the payment, and the underlying transaction. Ordinary legal, financial, and professional services are not FCPA violations; the relevant inquiry is whether any professional knowingly participated in or facilitated a corrupt payment arrangement or supplied structures intended to conceal its true purpose, beneficiary, or source.

That inquiry is particularly concrete here because DOJ alleges that contractor representatives agreed to compensate a senior Barzani-linked Peshmerga official in exchange for exclusive access to deliver fuel in the Kurdistan Region, while the contractor allegedly obtained hundreds of millions of dollars in Defense Logistics Agency business. Congress should determine whether the alleged foreign-official payments were incorporated into inflated pricing charged to the United States, whether United States taxpayer funds ultimately supplied or reimbursed any portion of the corrupt payment stream, and whether proceeds generated through the resulting contracts were subsequently moved through trusts, shell companies, attorney-controlled accounts, real estate, or other structures described elsewhere in this *Petition*.

Congress should also distinguish the supply side of foreign bribery from the demand side. In July 2024, Congress enacted the Foreign Extortion Prevention Act ("FEPA"), now codified at 18 U.S.C. § 1352, which complements the FCPA by criminalizing specified corrupt demands, solicitations, receipts, or agreements to receive things of value by foreign officials in connection with obtaining or retaining business. DOJ describes FEPA as addressing the "demand side" of foreign bribery. Congress therefore should determine, for conduct occurring after FEPA became effective, whether any foreign official demanded, sought, received, accepted, or agreed to receive a prohibited payment or benefit within the statute's scope. FEPA should not be applied retroactively to conduct predating its enactment; its relevance is to later or continuing conduct and to Congress's broader examination of whether foreign officials themselves sought or received corrupt benefits.

There are two sides to every bribe, and Congress should investigate both. The FCPA addresses covered persons who corruptly supply, promise, authorize, or provide the benefit; FEPA addresses specified corrupt demands, solicitations, receipts, or agreements by the foreign official on the demand side. That distinction is particularly important where a federal record may identify both the alleged payer and the official or person for whose benefit the payment was sought or received.

Congress should also test whether any proven corruption was purely private enrichment or exhibited characteristics described in national-security literature as strategic or weaponized corruption: the use of corrupt financial relationships as instruments of political power, foreign influence, institutional access, or protection of a ruling network. That terminology is analytical, not a finding concerning any person identified here. Its relevance is to the intersection of money, governmental access, foreign representation, public messaging, and efforts to preserve institutional relationships in the United States.

Intermediaries are not peripheral to modern foreign bribery. The OECD Foreign Bribery Reports found that 71 percent of foreign bribes in the matters it studied involved intermediaries, while a Stanford/Sullivan & Cromwell analysis identified intermediaries in 305 of 342 FCPA enforcement matters – approximately 89 percent. Common intermediaries include lawyers, accountants, relatives, shell companies, brokers, consultants, and other third-party agents. Congress should therefore reconstruct the intermediary chain rather than infer that an official is disconnected from a transaction merely because value moved through a trust, lawyer, family member, consultant, corporate administrator, broker, or nominal company. See Appendix Source 97.

FEPA also directs attention beyond the named officeholder. Its framework incorporates the federal concept of a "senior foreign political figure," a regulatory category that includes specified immediate family members, close associates, and corporations formed for the benefit of such persons. Congress should therefore examine whether benefits were routed through relatives, associates, trusts, holding companies, or entities established for an official's benefit, while recognizing that relationship or ownership alone does not prove a corrupt quid pro quo.

The federal nexus may also be electronic. DOJ and SEC guidance under the FCPA has long treated use of telephone calls, emails, texts, faxes, and other communications from, to, or through the United States as potentially relevant uses of interstate commerce, and federal courts have addressed communications routed through U.S. infrastructure. Congress should therefore preserve communications metadata and routing information for foreign-bribery and sanctions-sensitive transactions rather than limiting the inquiry to the physical location of the principals.

For conduct occurring after FEPA became effective, Congress should also determine whether any foreign official demanded, sought, received, accepted, or agreed to receive a prohibited payment within the scope of 18 U.S.C. § 1352.

Congress should further determine whether any company within the relevant transaction chain was subject to the FCPA's issuer accounting provisions and, if so, whether payments, commissions, consulting fees, rebates, reimbursements, intermediary transfers, or benefits to foreign officials were accurately recorded in its books and records and subjected to adequate internal accounting controls. The inquiry should identify how each material payment was described internally; whether the recorded purpose corresponded with its actual purpose and beneficiary; whether side agreements, intermediaries, related entities, trusts, or other structures were used to obscure the nature of a payment; and whether responsible officers, employees, auditors, accountants, attorneys, or compliance personnel possessed information inconsistent with the company's books, certifications, or internal records.

The Foreign Extortion Prevention Act: Congress Has Criminalized the Demand Side of Foreign Bribery

Federal anti-bribery law no longer focuses only on the person or company offering a corrupt payment.

The Foreign Extortion Prevention Act, now codified at 18 U.S.C. § 1352, criminalizes the "demand side" of qualifying foreign bribery. DOJ states that, when the statutory elements and jurisdictional predicates are satisfied, FEPA makes it a crime for a foreign official, or a person selected to be a foreign official, to corruptly demand, seek, receive, accept, or agree to receive or accept a payment from covered persons or entities in return for specified official conduct connected to obtaining or retaining business. See Appendix Source 172.

That enactment is directly relevant to the congressional inquiry presented by DOJ's initial allegations concerning Defense Logistics Agency contracting and an alleged payment arrangement involving a

senior Kurdistan Region official, General Mansour Barzani. Congress should determine transaction by transaction who requested, negotiated, authorized, received, or benefited from any payment; what official action was sought in return; what United States person, company, instrumentality of interstate commerce, or territorial nexus was involved; and whether the proven facts satisfy FEPA, the FCPA, money-laundering statutes, conspiracy provisions, or other federal law. The existence of a DOJ allegation does not itself establish a FEPA violation; the statutory elements must be proved.

FEPA also reinforces an investigative distinction that matters throughout this *Petition*: follow both sides of a corrupt transaction. Congress should examine not only who paid, but who demanded, directed, received, protected, or ultimately benefited from the payment, while testing the statute's definition of "foreign official" against the actual office, authority, conduct, and transaction rather than assuming that regional or subnational office is outside federal anti-bribery law.

Alleged Money Laundering as a Potential Financial Link

Money laundering should not be treated here as merely another item in a catalogue of alleged offenses. It is a potential connective mechanism between alleged underlying fraud, bribery, corrupt contracting, sanctions-sensitive activity, diverted United States assistance, foreign-source proceeds, concealed beneficial ownership, and the acquisition or maintenance of assets and financial relationships inside the United States. Federal law reaches financial transactions involving proceeds of specified unlawful activity where the responsible person knows that the transaction is designed, in whole or in part, to conceal or disguise the nature, location, source, ownership, or control of those proceeds. 18 U.S.C. § 1956(a)(1)(B)(i). Section 1957 separately addresses knowing monetary transactions exceeding $10,000 in criminally derived property. Congress should therefore examine the identified trusts, LLCs, nominees, attorney-administered accounts, bank transfers, real-estate purchases, family-expense vehicles, intermediary payments, and foreign routing not as isolated transactions, but as possible components of an integrated financial chain.

GAO's government-wide review supplies a parallel investigative model. In GAO-22-104807, the Government Accountability Office reported that sophisticated money-laundering strategies used by transnational criminal organizations can include phony trade transactions, purchase and resale of real estate or other high-value assets, professional money-laundering networks, shell companies, and complicit service providers within otherwise legitimate professions, including lawyers and accountants. See U.S. Government Accountability Office, *Trafficking and Money Laundering: Strategies Used by Criminal Groups and Terrorists and Federal Efforts to Combat Them*, GAO-22-104807 (Dec. 23, 2021). That general finding establishes nothing concerning any professional identified here. Its relevance is methodological: where funds pass through professional accounts, trusts, shell or operating companies, real estate, nominees, or other intermediary structures, Congress should reconstruct the complete transaction chain and determine the actual function, knowledge, source of funds, beneficial ownership, and ultimate economic beneficiary at each layer.

The factual question is whether complexity served a legitimate purpose or a concealment purpose. KVF's evidentiary materials describe layered transactions, numerous allegedly sham or front companies, hidden-beneficial-ownership arrangements, foreign and domestic trusts, funds

transferred from Kurdistan into United States entities and accounts, U.S. attorney-controlled financial channels, high-value real estate, family-expense vehicles, premium horses, and routing through intermediaries and foreign jurisdictions. None of those devices is unlawful merely because it is complex, private, or international. Congress should determine transaction by transaction whether a structure was designed, in whole or in part, to obscure whose money it was, where it came from, who actually owned or controlled it, what unlawful activity generated it, where it ultimately went, who received its economic benefit, and whether, and to what extent, any American attorney or other professional designed, administered, or facilitated a structure for the purpose of concealing ownership, control, source of funds, or other material information.

The inquiry should focus upon purpose, not simply opacity. In *Cuellar v. United States*, 553 U.S. 550, 563-67 (2008), interpreting parallel concealment language in § 1956(a)(2)(B)(i), the Supreme Court held that concealment requires proof that concealment or disguise of a listed attribute was a purpose of the transaction or transportation, not merely an incidental effect. Congress should therefore reconstruct why each entity, trust, nominee, account, transfer, or intermediary was used; who designed the structure; what instructions were given; what information financial institutions received; and whether contemporaneous records demonstrate a purpose to conceal beneficial ownership or the source, location, nature, or control of funds.

Congress should also investigate agreement and division of labor, not merely who physically handled a particular payment. Section 1956(h) separately prohibits conspiracy to commit the money-laundering offenses defined in §§ 1956 and 1957, and the Supreme Court held in *Whitfield v. United States*, 543 U.S. 209, 214 (2005), that § 1956(h) does not require proof of an overt act beyond the unlawful agreement. The inquiry should therefore determine whether identified persons understood the general financial objective and agreed to advance it through distinct functions – creating or administering entities and trusts, supplying professional assurances, moving funds, holding nominal title, opening or maintaining accounts, arranging real-estate acquisitions, disguising beneficial ownership, directing intermediaries, or otherwise enabling transactions intended to conceal or integrate alleged unlawful proceeds.

This inquiry is not hypothetical. The United States Department of Justice has already alleged that the Beverly Hills property is traceable to an **"international conspiracy to launder the proceeds of a scheme to defraud the United States, to violate Iraqi bribery laws, and to violate the Foreign Corrupt Practices Act."** The congressional question is whether the approximately $30 million transaction identified by DOJ represents the terminus of one isolated laundering chain or a documented example of a broader method by which Barzani-linked proceeds were transferred, layered, concealed, invested, spent, or converted into United States assets and benefits.

BARZANI-LINKED MONEY INTO THE U.S. FINANCIAL SYSTEM: ANTI-MONEY-LAUNDERING CONTROLS ARE A NATIONAL-SECURITY FUNCTION

TREASURY: "ILLICIT FINANCE THREATENS U.S. NATIONAL SECURITY, PROSPERITY, AND THE VIABILITY OF DEMOCRACY."

The United States Treasury Department does not treat illicit finance as merely a banking-compliance problem. In *its 2024 National Strategy for Combating Terrorist and Other Illicit Financing*, Treasury formally declares: "Illicit finance threatens U.S. national security, prosperity, and the viability of democracy." Treasury further explains that the United States anti-money-laundering and countering-the-financing-of-terrorism framework must deny illicit actors the funding used to harm Americans and national security. Congress should therefore treat the financial questions presented here as questions of national security, economic security, sanctions integrity, and the integrity of the United States financial system – while determining each underlying allegation from primary evidence. See Source 213.

On October 8, 2026, the Office of the Comptroller of the Currency imposed a $350 million civil money penalty and a cease-and-desist order on American Express National Bank for deficiencies in its Bank Secrecy Act and anti-money-laundering (AML) compliance program. The OCC found, among other things, that the bank failed to tailor its risk assessment to its actual business activities; that customer-due-diligence and customer-identification weaknesses contributed to monitoring and reporting failures; and that systemic breakdowns in suspicious-activity monitoring and reporting caused the bank to fail timely to identify, evaluate, and sufficiently report approximately $13 billion of suspected trade-based money-laundering activity over roughly a decade. The Comptroller emphasized that laws designed to detect and prevent money laundering are critical to both economic and national security. The American Express enforcement action has no factual connection to any person identified in this Petition; its relevance is the current federal enforcement principle. See Source 212. See Office of the Comptroller of the Currency, "*OCC Assesses $350 Million Civil Money Penalty Against American Express*," OCC News Release NR-2026-87 (Oct. 8, 2026).

That principle bears directly on the congressional inquiry here. The Petition identifies allegations and records concerning Barzani-linked funds entering or moving through United States banks, correspondent channels, attorney-controlled accounts, trusts, companies, real estate, and other domestic financial infrastructure. Congress should determine not merely whether money entered the United States, but whether the American institutions handling it received complete and accurate information concerning beneficial ownership, source of wealth, source of funds, transaction purpose, political exposure, related-party relationships, foreign-official status, sanctions exposure, and potentially unlawful proceeds so that federally required anti-money-laundering scrutiny could function as intended.

The federal rule is operational: the risk assessment must match the actual activity, not merely the nominal account, product, company, trust, or professional label. Congress should therefore test the economic reality of each material Barzani-linked relationship and transaction - who supplied the money, who controlled it, who benefited, what activity generated it, why a particular entity or account was used, what the bank was told, and whether the institution had enough truthful information to recognize the real risk. That approach is consistent with this Petition's recurring instruction to test the operational reality rather than the label.

The same principle becomes more consequential when the customer or transaction presents heightened risk because of foreign political exposure, opaque ownership, high-value cross-border

transfers, sanctions-sensitive jurisdictions, unusual source-of-wealth patterns, government-linked commercial activity, or complex professional structures. In an earlier American Express Bank International enforcement action, the Financial Crimes Enforcement Network and federal banking regulators emphasized that high-risk customers, products, and international operations require controls commensurate with the actual money-laundering risk and described financial institutions as gatekeepers to the financial system. Congress should determine whether the Barzani-linked relationships identified in this Petition received the level of scrutiny their actual risk characteristics required. See Source 212.

This is also a national-security question. Money laundering can conceal the origin, ownership, control, destination, and beneficiaries of value moving through the United States while frustrating sanctions enforcement, corruption investigations, asset recovery, and law-enforcement intelligence. Where the same record raises allegations concerning Iran-facing oil, sanctions-sensitive transactions, foreign officials, U.S. defense contracting, concealed beneficial ownership, and domestic financial conduits, Congress should determine whether failures in customer information, risk assessment, transaction monitoring, or reporting impaired the ability of the United States to detect and respond to threats to its Treasury and national security.

TORNADO CASH: THE FACILITATOR AND THE INFRASTRUCTURE CAN BECOME PART OF THE NATIONAL-SECURITY INQUIRY

The Tornado Cash prosecution supplies a particularly useful federal enforcement analogue for the proposition that the inquiry does not stop with the person who generated unlawful proceeds or violated sanctions. In *United States v. Storm & Semenov*, No. 23 Cr. 430 (S.D.N.Y.), Indictment (Aug. 23, 2023), federal prosecutors charged the founders of Tornado Cash with conspiracy to commit money laundering, conspiracy to commit sanctions violations, and conspiracy to operate an unlicensed money-transmitting business. In announcing the indictment, the Department of Justice stated: "The Justice Department – alongside our domestic and international law enforcement partners – will use every tool in our arsenal to pursue and dismantle the criminal networks that enable U.S. sanctions violations wherever they operate." The Tornado Cash allegations concern different defendants and different conduct and establish no fact concerning any person identified in this Petition. Their relevance is methodological: Congress should identify every domestic or foreign intermediary that knowingly moved, concealed, documented, structured, banked, invested, or otherwise enabled funds connected to proven sanctions violations or unlawful proceeds. See Source 214.

TEST THE CONTROL IN OPERATION, NOT THE COMPLIANCE LABEL.

The *Tornado Cash* indictment recounts OFAC's finding that the service had repeatedly failed to impose effective controls against illicit finance. Congress should apply the same investigative principle here: determine what anti-money-laundering, sanctions, beneficial-ownership, source-of-funds, and customer-due-diligence controls actually existed; what information decisionmakers possessed; what red flags arose; whether controls were circumvented or rendered ineffective; and

whether transactions continued after contrary information became known. A formal policy or compliance label is not a substitute for testing how the safeguard functioned in practice.

PUBLIC ASSURANCES SHOULD BE COMPARED WITH PRIVATE KNOWLEDGE AND ACTUAL OPERATION. T

The *Tornado Cash* charging materials illustrate why investigators compare public or institutional compliance representations against contemporaneous private communications and actual transaction behavior. Congress should likewise compare representations made to banks, regulators, agencies, lenders, counterparties, and other United States institutions against internal communications, beneficial-ownership information, source-of-funds records, warnings, transaction histories, and the practical effectiveness of purported safeguards. Similarity to the *Tornado Cash* allegations does not establish misconduct here; the comparison supplies an investigative method.

WHAT HAPPENED AFTER NOTICE MAY BE AS IMPORTANT AS WHAT HAPPENED BEFORE IT.

Where an intermediary, institution, professional, or decisionmaker received credible notice that funds, customers, counterparties, beneficial owners, or transactions presented serious illicit-finance or sanctions risks, Congress should determine what changed afterward. Continued facilitation after knowledge or repeated warning may bear differently on intent, conscious avoidance, and willfulness than conduct undertaken before the risk became known.
Complexity, anonymity, layered entities, offshore routing, and sophisticated financial structures do not make a money trail inherently unreachable. The *Tornado Cash* enforcement record reflects the federal commitment to trace and reconstruct even deliberately obscured transaction paths. Congress should apply that principle to every identifiable Barzani-linked account, trust, company, attorney-controlled account, correspondent-bank transfer, real-estate purchase, oil payment, professional fee, and replacement asset for which a lawful evidentiary basis exists.

SECOND CIRCUIT REVIEW OF MARK SCOTT: A GLOBAL FINANCIAL SCHEME DOES NOT LOSE ITS U.S. NEXUS MERELY BECAUSE MOST ACTIVITY OCCURS ABROAD.

The Second Circuit's January 31, 2025 review of the OneCoin convictions materially strengthens the domestic-financial-system methodology used throughout this Petition. In *United States v. Greenwood*, Nos. 23-7199(L), 24-368 (2d Cir. Jan. 31, 2025) (summary order), the court affirmed Mark Scott's convictions for conspiracy to commit money laundering and conspiracy to commit bank fraud. The court held that the Government sufficiently proved the "centrality of domestic use of wires" to the money-laundering schemes. It further explained that the existence of much larger foreign activity did not by itself make the scheme extraterritorial and that the Government was not required to trace every specific American victim dollar through every layer of the laundering structure. The decision is a nonprecedential summary order and establishes nothing concerning any person identified in this Petition; its relevance is methodological. See Source 215.

For Congress, the practical point is direct: the inquiry should identify whether United States wires, depository accounts, correspondent banks, dollar-clearing channels, attorney-controlled accounts,

companies, trusts, or other domestic financial infrastructure were used in furtherance of a broader Barzani-linked financial scheme, even if originating conduct, counterparties, or most transactions were foreign. The proper question is not what percentage of the overall activity occurred in the United States, but what domestic financial functions were actually used, for what purpose, and with what knowledge.

CORRESPONDENT BANKING IS NOT A TECHNICAL FOOTNOTE.

The Second Circuit also found venue proper where the evidence showed that Scott knew the relevant transactions used correspondent accounts based in New York. That reinforces the Petition's existing demand for complete correspondent-bank, SWIFT, dollar-clearing, intermediary-bank, source-of-funds, beneficial-ownership, politically exposed person, sanctions-screening, and compliance records. A foreign origin and foreign destination do not answer whether the American financial system supplied a material transactional bridge.

KNOWLEDGE THAT BANK DECEPTION IS NECESSARY IS HIGHLY PROBATIVE.

The appellate court also upheld Scott's bank-fraud conviction based on evidence that banks were refusing to process OneCoin-linked funds; participants were instructed to disguise transaction descriptions; Scott knew that OneCoin-derived transfers could raise serious anti-money-laundering concerns; a transfer was disguised as a loan; and Scott knew funds would pass through an American dollar correspondent bank. On the Armenta transactions, the court concluded that a rational jury could find Scott knew the funds could be transferred only if Armenta "lied to his banks." Congress should therefore determine not merely who signed or transmitted a banking representation, but who knew that truthful disclosure of source, ownership, purpose, political exposure, sanctions risk, or affiliation would likely cause a bank to refuse, freeze, escalate, investigate, or condition the transaction. See Source 215.

Existing Department of Justice filings against but one of the network's luxury assets do not exhaustively represent its financial maneuvers inside the United States. A significant number of parallel corporate transactions and masked asset transfers have not yet been named in any civil asset forfeiture complaint or criminal indictment, exposing a substantial residue of as-yet un-prosecuted foreign influence looping through the American financial system and providing Congress with clear justification to mandate an expanded, cross-agency audit to ensure that all residual components of this foreign influence loop are brought to light.

Correspondent banking can supply a concrete U.S. nexus even when a transaction is foreign-to-foreign. In *United States v. Ho*, 984 F.3d 191, 207 (2d Cir. 2020), the Second Circuit held that the money-laundering statute could apply where a defendant arranged a wire transfer from a foreign source through the U.S. banking system and onward to a foreign beneficiary. Congress should therefore obtain correspondent-bank records for identified oil, contracting, trust, and intermediary transactions and determine whether nominally foreign payments used the U.S. financial system.

United States v. Gorrin Belisario: A Federal Model for Reconstructing Corrupt Proceeds

The federal prosecution of Raul Gorrin Belisario in the Southern District of Florida supplies a useful investigative analogue. DOJ alleges that Gorrin and others laundered proceeds of a corrupt foreign loan and bribery scheme through shell companies, offshore financial accounts, and the U.S. financial system and used proceeds to acquire real estate, yachts, and other luxury assets. The allegations in Gorrin establish no fact concerning any person identified here. Their relevance is methodological: federal investigators can treat foreign official corruption, offshore routing, shell-company concealment, beneficial ownership, U.S.-dollar transactions, and luxury-asset acquisition as parts of one financial architecture rather than isolated categories.

Congress should apply that same full-cycle method here: identify the public or state-linked source of value; identify the governmental access, contract, exclusivity, or advantage allegedly exchanged; trace proceeds through shell companies, trusts, nominees, professional intermediaries, and foreign accounts; determine what explanation was supplied to banks and whether the stated commercial purpose was genuine; and trace value into U.S. accounts, real estate, legal fees, family expenses, or other assets. The federal question is not merely where the money ended, but how the transaction was documented, who controlled each intermediary, and who ultimately received the economic benefit.

Official Office Is Not Official Function: *United States v. Al Sharaf*

United States v. Al Sharaf, 183 F. Supp. 3d 45 (D.D.C. 2016), provides an important D.D.C. distinction between use of governmental position and performance of a governmental function. The case involved a former Kuwaiti financial attaché accused of conspiring to launder governmental funds through U.S. shell companies, fictitious invoices, domestic bank accounts, altered records, and subordinate employees. The court rejected residual diplomatic immunity for the alleged laundering conduct, reasoning that exploiting the privileges of office or directing subordinates did not itself transform conduct into a protected diplomatic function where the acts lacked the necessary connection to legitimate official duties.

The principle is narrow but important: official position is not the same thing as official function. Authority to administer public money does not itself immunize every transaction involving that money, and use of governmental employees, access, or institutions does not automatically convert private conduct into sovereign conduct. Congress should ask of each disputed transaction: what legitimate governmental function did it serve; was there a logical connection between the conduct and that function; was the transaction a reasonable means of performing the public responsibility; or did governmental office merely supply the access, personnel, money, or institutional cover necessary to accomplish something private?

Sharaf should not be overstated. It concerned residual diplomatic immunity after diplomatic service and does not establish that all allegedly corrupt acts by foreign officials are categorically non-immune. Its value is analytical: Congress should examine the substance, purpose, and beneficiary of

the conduct rather than accept or reject an "official" label solely because a government officer participated.

The existence of a federally alleged conspiracy makes the appropriate unit of congressional inquiry the network and its functions, not merely the individual transaction through which the conspiracy first became visible. Congress should determine whether recurring persons, entities, accounts, trusts, transactions, and professional functions reflect isolated parallel conduct or coordinated participation in a common financial objective, and should reconstruct the alleged division of labor: who supplied or controlled the funds; who designed or formed the entities and trusts; who held nominal title; who administered accounts; who supplied professional assurances; who communicated with banks or governmental authorities; who directed transfers; who concealed or disclosed beneficial ownership; who acquired or maintained the assets; and who ultimately received the economic benefit.

Whether the United States Financial System and Correspondent-Banking Channels Were Exploited

Congress should determine whether the alleged financial architecture involved exploitation of the United States financial system itself, rather than merely the presence of foreign wealth or foreign actors in the United States. The inquiry should determine whether United States banks and correspondent accounts, dollar-clearing channels, attorney trust and IOLTA accounts, escrow arrangements, corporations and LLCs, trusts, title and real-estate transactions, professional assurances, and other American financial infrastructure were used as operational components to receive, route, layer, conceal, integrate, protect, or legitimize funds; to obscure their source, ownership, control, purpose, or ultimate beneficiary; or to convert foreign-source proceeds into United States assets, expenditures, or financial relationships appearing ordinary or legitimate on their face.

The *Zarrab* indictment supplies a particularly useful materiality formulation. Prosecutors alleged that the true nature of international transfers was concealed from banks and United States regulators and that, as a result, United States financial institutions provided financial services for Iranian governmental and other interests that they otherwise would not have provided. Congress should ask the same functional question here without presuming the answer: what would the bank, correspondent institution, contracting officer, title company, regulator, agency, or other American institution have done had it known the complete facts? That inquiry should separate innocent incompleteness from knowing concealment while testing whether an omitted or disguised fact was capable of affecting access to American financial or governmental infrastructure.

Zarrab further demonstrates why correspondent banking is not a technical footnote to a foreign transaction. The indictment alleged that more than $900 million in transactions passed through United States financial institutions and correspondent accounts even though much of the underlying activity occurred abroad. Congress should therefore obtain complete SWIFT, correspondent-account, intermediary-bank, KYC/AML, sanctions-screening, source-of-funds, and beneficial-ownership records for each material Barzani-, KRG-, contractor-, oil-, trust-, or intermediary-linked

transaction that touched the United States financial system, and should identify what each American institution was told about the true originator, counterparty, purpose, end user, and beneficiary.

Payment-Message Forensics: Compare the Original Commercial Record with the Transmitted Banking Record

The *BNP Paribas Information* alleged a concrete concealment method: use of non-transparent "cover payments," highly complicated payment structures with no legitimate business purpose, instructions not to identify sanctioned entities in U.S.-dollar payment messages, and removal of information identifying sanctioned counterparties before transactions reached U.S. financial institutions. That charging theory supplies a practical records methodology for Congress. Investigators should obtain the complete payment-message history, including original and repaired SWIFT messages, cover-payment messages, originator and beneficiary fields, intermediary- and correspondent-bank messages, sanctions-screening alerts, compliance holds and releases, rejected or returned payments, and communications instructing how a counterparty, vessel, bank, company, or transaction purpose was to be described. They should compare those banking records against the underlying commercial record—contracts, invoices, bills of lading, ownership records, shipping documents, and internal communications—to determine whether identifying information was omitted, altered, stripped, abbreviated, or replaced before the payment entered the U.S. financial system. See Appendix Source 201.

Congress should also test for recurring 'means and methods' across transactions. Repeated routing patterns, recurring intermediaries, common omissions, identical message-stripping practices, recurring correspondent banks, repeated use of the same shell entities or financial gateways, or common documentary techniques may reveal an organized method rather than isolated clerical error. The existence of repetition does not itself establish illegality; it identifies a pattern that should be tested against the underlying commercial records, compliance files, communications, and transaction purpose. See Appendix Source 201.

The same matter also illustrates why a foreign-to-foreign transaction may still present a concrete United States nexus. The Information alleged, among other transactions, that BNP Paribas in Paris processed a U.S.-dollar payment on behalf of a corporation controlled by an Iranian entity through BNP Paribas New York. The legal significance of any U.S. nexus here would depend on the particular governing sanctions authority and facts, but Congress should not end its inquiry merely because the underlying oil sale, seller, purchaser, or originating bank was foreign. It should determine whether the transaction touched the United States through dollar clearing, correspondent banking, a U.S. branch, payment messaging, financing, or other U.S. financial infrastructure.

The jurisdictional inquiry should therefore ask whether, at any stage, the transaction involved property, funds, credits, payment instructions, or other economic interests subject to United States jurisdiction, including through U.S. correspondent banks, dollar clearing, U.S.-based branches, or other domestic financial infrastructure. The *BNP Paribas Information* illustrates why a transaction's foreign origin and foreign destination do not by themselves resolve that question; the governing legal significance remains authority- and fact-specific. See Appendix Source 201.

Federal enforcement illustrates why a United States nexus may exist even when originating and ultimate accounts are foreign. In the earlier prosecution of Alex Nain Saab Moran, the United States alleged that hundreds of millions of dollars moved from Venezuelan accounts through United States correspondent bank accounts and onward to overseas accounts controlled by the defendants. *United States v. Saab Moran*, No. 19-cr-20450-RNS (S.D. Fla.). In a new prosecution, No. 26-cr-20020 (S.D. Fla.), DOJ alleged transfers "to and through" United States bank accounts; on September 15, 2026, Saab pleaded guilty to conspiracy to launder monetary instruments and admitted using offshore shell companies to launder proceeds around the world, including into the United States. DOJ described the conduct as exploitation of the U.S. financial system and the use of shell companies and that system to move and conceal criminal proceeds.

Those prosecutions establish no fact concerning the Barzanis. Their relevance is methodological. Congress should determine whether Barzani-linked funds originating in Iraq, the Kurdistan Region, Dubai, Europe, offshore jurisdictions, oil transactions, governmental contracting, or other foreign sources were cleared, routed, transferred, layered, converted, or settled through United States correspondent accounts, dollar-clearing channels, attorney trust or IOLTA accounts, escrow accounts, domestic banks, companies, trusts, or other American financial infrastructure before reaching another foreign account or an ultimate United States asset or beneficiary. The question is not simply whether money entered the United States, but whether American financial and professional infrastructure made the alleged movement, concealment, and enjoyment of that wealth possible.

For every material cross-border transfer, Congress should identify the originating account and institution; the true originator and beneficial owner; each correspondent and intermediary bank; every United States account or payment channel touched; SWIFT and other payment messages; the nominal and actual beneficiary; source-of-funds and source-of-wealth information; sanctions and politically exposed person screening; beneficial-ownership representations; compliance inquiries; and the ultimate disposition and economic beneficiary of the funds. Suspicious Activity Reports and related protected information should be obtained, where warranted, through FinCEN and other legally authorized governmental channels consistent with applicable confidentiality restrictions.

Congress itself has previously recognized the vulnerability. The Senate Permanent Subcommittee on Investigations' report *Correspondent Banking: A Gateway for Money Laundering* examined how United States correspondent accounts can provide foreign financial institutions and their customers access to the American financial system and permit international movement of illicit funds. The Saab matters demonstrate the continuing relevance of that congressional concern and support examination of whether comparable financial pathways appear in the transactions identified in this *Petition*.

Federal asset-recovery practice also demonstrates why shell companies, third-party title, and high-value assets require examination as a connected structure. DOJ has described foreign-corruption cases in which allegedly misappropriated funds were moved through complex financial transactions and shell companies with United States and foreign bank accounts and then converted into high-

value property. That analogy does not establish wrongdoing here; it explains why Congress should examine the complete structure rather than treating each trust, LLC, account, attorney payment, or property acquisition as an unrelated event.

Alleged Counterfeiting, Smuggling, and Off-Book Revenue: Congress Should Trace the Proceeds

The original District of Columbia pleading also alleges a distinct illicit-commercial revenue stream that is not captured by the real-estate, oil, or procurement sections. Plaintiffs allege that, beginning in or about 2007, Barzani-linked actors directed counterfeiting, piracy, and smuggling involving United States-registered whiskey, tobacco, and pharmaceutical brands and further allege that resulting revenues benefited the asserted enterprise and collaborating terrorist-linked groups. Those allegations remain unadjudicated. Their inclusion in the Complaint warrants verification from records rather than omission from the congressional inquiry.

Congress should obtain from CBP, HSI, FDA and its Office of Criminal Investigations, USPTO and other relevant intellectual-property authorities, Treasury and FinCEN, FBI, and other appropriate agencies any seizure records, import and export data, criminal or intelligence reports, brand-owner complaints, laboratory or authenticity findings, payment records, shipping records, customs declarations, intermediary-company files, and financial-intelligence records concerning the alleged products, routes, counterparties, and beneficiaries. Investigators should determine what goods were genuine or counterfeit; where they were manufactured, acquired, stored, transported, and sold; which companies, brokers, warehouses, transporters, financial institutions, and beneficial owners participated; whether counterfeit pharmaceuticals created a public-health risk; and where the proceeds ultimately went.

If the evidence identifies transactions involving sanctioned persons, designated organizations, or terrorism-related financing concerns, Congress should trace that revenue stream separately from ordinary trademark infringement and determine whether any United States financial institution, correspondent account, company, professional intermediary, shipping channel, or payment mechanism facilitated the movement or concealment of proceeds. The inquiry should distinguish commercial infringement, smuggling, sanctions exposure, and any terrorism-financing issue rather than assume that one necessarily proves the others.

Congress should specifically determine whether counterfeit or diverted U.S.-brand cigarettes or alcoholic beverages were manufactured, repackaged, relabeled, transported, warehoused, imported, exported, or sold through Kurdish, Iraqi, regional, or international distribution networks; whether counterfeit tax stamps, customs declarations, invoices, certificates of origin, trademarks, packaging, or other commercial documents were used; whether excise taxes, customs duties, trademark rights, or public-health protections were evaded; and which manufacturers, distributors, freight companies, warehouses, brokers, financial institutions, companies, and beneficial owners participated.

Investigators should also determine whether proceeds from counterfeit or illicit tobacco and alcohol sales were commingled with legitimate commercial revenue, routed through shell companies, financial institutions, exchange houses, trusts, or intermediaries, or used to fund other activities

identified in this *Petition*. Congress should obtain relevant CBP, HSI, ATF, FDA/OCI, USPTO, Treasury/FinCEN, FBI, foreign-customs, brand-owner, shipping, banking, and authenticity records and trace both the goods and the proceeds from manufacture or acquisition through ultimate sale and beneficiary.

ACURRENT DOJ INVESTIGATIVE MODEL: TEST THE OPERATIONAL REALITY, NOT THE NOMINAL LABEL

A December 2025 Northern District of California indictment supplies a particularly useful current federal methodology for investigating alleged transnational commercial concealment. DOJ alleges that the defendants used transshipment through a third country, shell companies, false countries of origin, false importers and consignees, misdescription, undervaluation, fabricated commercial records, professional intermediaries, and international financial transfers to obscure the true origin, destination, value, controller, and beneficiary of imported merchandise. The indictment alleges that approximately 520 shipments containing materially false or misleading representations deprived the United States of approximately $109.8 million. Those allegations concern wholly different defendants and establish no fact concerning any person identified in this Petition. Their significance is methodological. See *United States v. Xin Mian Pan, et al.*, No. 3:25-cr-00428-CRB (N.D. Cal. indictment filed Dec. 17, 2025).

The federal lesson is straightforward: do not investigate the label; investigate the operational reality. A stated country of origin may not establish actual origin. A named importer or consignee may not identify the actual recipient. A formally existing company may function only as a pass-through. An invoice may not establish actual value. A shipping route may conceal rather than reveal provenance. And ordinary-looking commercial documentation may itself be part of the alleged concealment structure. Congress should therefore reconstruct the alleged Barzani-linked counterfeiting and smuggling activity from primary evidence – manufacture, origin, routing, ownership, control, actual recipient, payments, beneficial owner, ultimate destination, and final economic beneficiary – rather than accepting any one document, company name, consignee, intermediary, or jurisdictional label as dispositive.

THE ALLEGED COUNTERFEITING ACTIVITY: WHO DIRECTED, FINANCED, FACILITATED, OR BENEFITED?

In examining the alleged Barzani-linked sale and distribution in the Middle East of counterfeit alcohol and cigarettes bearing United States brand names, Congress should identify the persons who actually controlled manufacture or sourcing, branding, financing, warehousing, distribution, sales, receipt of proceeds, and ultimate economic benefit. The inquiry should not stop with the company, distributor, intermediary, warehouse, or nominal owner appearing in commercial records. *Trek Leather* supplies an investigative analogy for examining personal participation behind nominal commercial actors. Whether any rule from that decision applies here depends on the conduct, jurisdiction, statutory elements, and evidence. See *United States v. Trek Leather, Inc.*, 767 F.3d 1288 (Fed. Cir. 2014) (en banc).

The relevant legal questions concerning counterfeit U.S. brands sold abroad are different from the customs questions presented in *Pan* and *Trek Leather*. Congress should determine what United States trademark, counterfeiting, wire-fraud, money-laundering, sanctions, tax, or other federal statutes may apply to any U.S.-nexus conduct, payments, communications, entities, financial institutions, or proceeds, rather than assume that the customs statutes themselves govern the foreign sales.

COUNTERFEIT AMERICAN BRANDS ABROAD: DAMAGE TO AMERICAN COMMERCE, BRAND VALUE, SHAREOWNER VALUE, CONSUMER TRUST, AND THE UNITED STATES TREASURY

The alleged manufacture and sale in Middle Eastern markets of counterfeit cigarettes, alcohol, or other goods bearing United States brand names raises a distinct American-interest question even where the goods themselves were not imported into the United States. Congress should determine whether the activity displaced lawful sales, diverted licensing or distribution revenue, damaged American trademark goodwill, exposed United States brands to reputational or consumer-safety harm, or generated proceeds later routed through United States banks, correspondent accounts, companies, trusts, investments, real estate, or other domestic financial structures. Those consequences should be measured from primary commercial, financial, and trademark-owner records rather than presumed.

THE U.S. FINANCIAL NEXUS: DID FOREIGN COUNTERFEITING PROCEEDS ENTER AMERICAN BANKS, TRUSTS, COMPANIES, OR REAL ESTATE?

Congress should trace whether proceeds from the alleged foreign counterfeit trade entered United States banks or correspondent accounts, domestic companies or trusts, investments, professional accounts, real estate, or other American assets, and should identify every person or institution that knowingly received, transferred, concealed, administered, invested, or benefited from those funds. The existence of foreign counterfeiting does not itself establish that any particular United States asset represents counterfeit proceeds; the connection must be proved transaction by transaction from financial records.

WHAT WERE U.S. BANKS TOLD – AND WHO TOLD THEM?

Congress should also determine what representations were made to United States banks and other financial institutions about the source, ownership, purpose, and beneficial recipients of any such funds. If U.S. attorneys, representatives, agents, accountants, bankers, corporate-service providers, nominees, consultants, or other facilitators helped open accounts, structure entities, transmit funds, prepare source-of-funds materials, characterize payments, or communicate with financial institutions, Congress should determine whether those representations were accurate and complete; whether material facts concerning beneficial ownership, source of wealth, sanctions exposure, politically exposed persons, or unlawful proceeds were omitted or misstated; and whether any facilitator knowingly helped cause a U.S. financial institution to accept, process, or retain funds on a materially misleading basis.

The inquiry should distinguish lawful advocacy and professional assistance from any knowing submission, transmission, or facilitation of false or materially misleading information to a United States financial institution.

KVF POSSESSES BARZANI ATTORNEY FILES THAT CONGRESS SHOULD COMPARE AGAINST WHAT U.S. FINANCIAL INSTITUTIONS WERE TOLD AND WHAT WAS TRUE

KVF possesses attorney files and related records that, in its view, contain materially misleading, false, or incomplete representations or recommendations made to financial institutions concerning source of funds, beneficial ownership, ownership structures, transaction purpose, or related compliance matters. Congress should obtain and independently examine those files to determine who prepared or transmitted the representations, what the financial institutions were told, what material information was omitted or misstated, whether the institutions relied upon those representations, and whether any participant knowingly caused a United States financial institution to process or retain funds on a materially misleading basis.

FOREIGN MANUFACTURE DOES NOT END THE AMERICAN INQUIRY

The legal inquiry must remain precise. In *Abitron Austria GmbH v. Hetronic International, Inc.*, 600 U.S. 412 (2023), the Supreme Court held that the Lanham Act provisions before it do not apply extraterritorially and turn on domestic infringing "use in commerce". Foreign manufacture or foreign sale alone therefore should not be treated as establishing a domestic Lanham Act violation. Congress should instead determine separately whether any relevant use, authorization, financing, distribution, communication, payment, or other conduct occurred in the United States; whether proceeds entered the United States financial system; whether United States persons or institutions participated; and whether other federal counterfeiting, money-laundering, wire-fraud, sanctions, tax, forfeiture, or asset-recovery authorities apply to any proven United States-nexus conduct.

The inquiry should also identify the operative actors behind the foreign commercial structure: who controlled manufacture or sourcing, selected the copied brands, financed production, arranged packaging and distribution, controlled sales channels, directed intermediaries, received the proceeds, and ultimately benefited. The purpose is not to extend United States law beyond its territorial limits, but to ensure that foreign location, nominal entities, or intermediary structures do not prevent Congress from identifying measurable injury to American interests or any separate conduct that properly falls within United States jurisdiction.

Congress should also ask DOJ to determine whether any person-specific conduct satisfies 18 U.S.C. § 2320 or another federal counterfeiting statute, including the required territorial and jurisdictional predicates, rather than assume that foreign manufacture or sale alone is sufficient. If existing federal law leaves material enforcement or recovery gaps where counterfeit United States-branded goods are manufactured and sold abroad but proceeds, financing, ownership structures, communications, or assets have a substantial United States nexus, Congress should identify those gaps expressly and consider targeted legislative remedies.

Congress should particularly test whether a change in entity, intermediary, route, nominal owner, importer, consignee, invoice, or paperwork followed governmental scrutiny or an enforcement inquiry. In *Pan*, the United States alleges that after CBP began investigating the principal importer, participants shifted entries to shell companies in order to continue the underlying activity while disguising their own involvement. That allegation establishes nothing here, but it illustrates why changes occurring after official scrutiny may be important chronology rather than administrative coincidence.

Counterfeiting and Contraband Are Not Side Issues: They Can Function as Revenue, Tax-Evasion, Money-Laundering, Sanctions-Evasion, and Asset-Conversion Systems

The alleged manufacture and distribution of counterfeit American and other internationally recognized tobacco and alcohol products should not be treated merely as consumer deception or trademark infringement. Depending on the facts, counterfeit and contraband commerce can also function as a tax-evasion system, organized-crime revenue source, money-laundering channel, sanctions-evasion mechanism, and means of converting illicit cash into apparently ordinary commercial proceeds. The significance of the alleged Barzani-linked activity therefore depends not only on what was manufactured or sold, but on who owned and protected the manufacturing capacity, how the goods moved, how the money moved, and who ultimately benefited.

FOLLOW THE COUNTERFEIT PRODUCT – THEN FOLLOW THE MONEY

Congress should examine the industrial mechanics of the alleged operation. Investigators should identify factories and warehouses; ownership and beneficial control; imported or locally acquired bottling, cigarette-manufacturing, printing, labeling, and packaging machinery; bulk alcohol, tobacco, filters, paper, bottles, corks, labels, cartons, tax indicia, and other inputs; electricity and utility records; production capacity; employees and technicians; shipping containers and freight records; and the source of counterfeit trademarks, packaging, invoices, certificates of origin, tax stamps, and other commercial documentation. This approach tests whether the allegations describe isolated counterfeit sales or an organized manufacturing and distribution infrastructure.

What Did the Counterfeiting Cost the United States – and What Can Be Recovered?

First, **what revenue did the United States Government actually lose?** Congress should require a transaction-specific calculation of any federal excise taxes, customs duties, tariffs, penalties, fees, or other federal revenues that would have been payable if the relevant goods or transactions had been lawful. It should separately identify state, local, Iraqi, KRG, and other foreign-government losses rather than combining unlike tax systems. The Contraband Cigarette Trafficking Act generally addresses large quantities of cigarettes lacking evidence of payment of applicable state or local cigarette taxes; federal tobacco excise taxes and federal alcohol excise and regulatory obligations arise under separate authorities. The Petition therefore asks what tax or customs regime applied to each transaction rather than assume a single universal tax-stamp theory.

GAO's September 2026 tax-fraud report makes this accounting more important, not less. GAO cautions that the IRS tax-gap estimate does not estimate excise-tax underreporting or nonfiling, even though those categories may include fraud. Congress should therefore not assume that existing national tax-gap figures capture any excise-tax losses associated with alleged counterfeit tobacco and alcohol. Those losses must be calculated separately, transaction by transaction, under the tax, customs, and regulatory regime that actually applied. See GAO-26-107810, at 17-18 & n.34.

Second, what losses were imposed on the legitimate American companies whose brands were counterfeited and on the economic interests dependent upon those companies? Congress should seek evidence of displaced legitimate sales, lost licensing and distribution revenue, trademark and brand impairment, anti-counterfeiting and investigative expenses, pricing distortion, lost market share, and other provable business injury. Where publicly traded companies were affected, investigators should determine whether the conduct produced a measurable enterprise or investor impact rather than presuming that every instance of counterfeiting created a legally recoverable shareholder loss. The inquiry should also identify effects on lawful distributors, employees, retailers, and communities that depend on legitimate commerce.

Third, which losses and proceeds are legally recoverable? Congress should require DOJ, Treasury, ATF, TTB, CBP, HSI, FDA/OCI, and other appropriate agencies to identify amounts potentially recoverable through restitution, tax assessment, customs enforcement, criminal or civil forfeiture, money judgments, civil penalties, trademark remedies, disgorgement where authorized, or other statutory mechanisms. Investigators should identify assets early enough to prevent dissipation, transfer, substitution, or concealment.

RECOVERY IS NOT AN ALL-OR-NOTHING CRIMINAL PROPOSITION

The United States' September 2026 civil complaint in *Pan* illustrates another important recovery principle. DOJ seeks civil recovery while the related criminal prosecution remains pending. It asks for approximately $67.9 million representing actual loss of United States revenue and approximately $222.5 million in fraud penalties, plus interest. It also pleads alternative recovery theories based on gross negligence and negligence if the Government does not ultimately establish fraud. The case therefore illustrates that federal financial recovery is not necessarily an all-or-nothing consequence of criminal prosecution: distinct statutes may authorize recovery under different standards of culpability and through different remedial channels. See *United States v. Xin Mian Pan & Uni-Tile & Marble, Inc*., Court No. 26-04188 (U.S. Ct. Int'l Trade complaint filed Sept. 28, 2026).

Congress should apply that principle here as a question, not a conclusion. For each substantiated United States loss, investigators should identify separately: the potential criminal remedy; any civil cause of action or statutory recovery authority; administrative recoupment or penalty authority; restitution; tax or customs assessment; forfeiture; money judgment; interest; and any other remedy authorized by the law governing that particular transaction. An inability to establish one theory should not cause investigators to abandon independently available recovery mechanisms.

Because accrual, discovery, tolling, and limitation rules differ among federal recovery authorities, Congress should request an immediate claim-preservation and limitations analysis for each potentially recoverable category rather than assume that all federal claims share a common limitations period. The Pan civil complaint, for example, invokes the customs-specific rule in 19 U.S.C. § 1621 distinguishing the limitations treatment of fraud from negligence and gross negligence; that rule should not be generalized beyond its governing statute.

The recovery analysis should keep three concepts separate. **Restitution** asks who suffered a compensable loss and in what amount. **Proceeds forfeiture** asks what money or property was generated by the offense. **Facilitation forfeiture** asks what property – including accounts, vehicles, warehouses, machinery, companies, or other assets – was used to commit or advance an offense where the governing statute authorizes that remedy. A congressional accounting should measure all three rather than collapse them into a single headline number.

The *Pan* matters further show why the accounting should distinguish the Governmet's loss from the wrongdoer's gain and from forfeitable property. The civil complaint seeks repayment of revenue allegedly lost by the United States and separate statutory penalties; the criminal indictment independently seeks forfeiture of proceeds and property involved in specified offenses. Those are related but legally distinct recovery concepts and should not be collapsed into a single damages figure.

Federal cases demonstrate the utility of that structure. In a Western District of Missouri contraband-cigarette prosecution, the court separately imposed approximately $1.9 million in restitution for state excise-tax loss, a $700,650 forfeiture money judgment representing profits, and a separate fine; related civil forfeiture proceedings reached bank funds, cigarettes, an aircraft, and multiple trucks. The relevance here is methodological: investigators should calculate victim loss, illicit proceeds, and forfeitable property independently and then determine which recovery authorities apply to the facts actually established.

The foreign-manufacturing precedent is equally instructive. In *United States v. Shukla and Panchal*, DOJ alleged that Indian nationals and India-based companies arranged the shipment of approximately 68,600 cartons of counterfeit Newport cigarettes to Miami, with payments made through international wire transfers to accounts in India and Dubai. DOJ alleged counterfeit marks substantially indistinguishable from those of the legitimate United States manufacturer. That case demonstrates why an investigation of alleged Kurdistan-based counterfeiting should examine factories, trademarked packaging, international wires, Dubai and other financial intermediaries, shipping routes, customs declarations, and the ultimate disposition of proceeds – while recognizing that the Shukla defendants have no alleged connection to the Barzani matters described here.

The British American Tobacco matter supplies a different principle. DOJ prosecuted concealed tobacco commerce with North Korea through a third-party company and U.S.-dollar banking as a bank-fraud, sanctions, and national-security matter; BAT and its subsidiary agreed to more than $629 million in combined penalties. DOJ separately alleged that tobacco facilitators used front companies and false documentation to cause U.S. financial institutions to process transactions connected to

North Korea and described the cases as part of an effort to disrupt revenue supporting North Korea's weapons programs. That matter is not evidence concerning any Barzani-linked actor. It demonstrates the enforcement principle that apparently commercial tobacco activity can become an illicit-finance and national-security matter when concealed ownership, sanctions-sensitive counterparties, correspondent banking, or hostile-state revenue are involved.

That same analytical discipline should be applied here. Congress should ask who manufactured the goods; who financed and controlled the factories; which United States or other trademarks were copied; which lawful businesses and governments lost revenue; which accounts accumulated the proceeds; whether front companies, false documentation, or correspondent banks were used; whether profits were converted into real estate or other assets; and whether any resulting funds reached sanctioned persons, Iranian actors, militias, designated terrorist organizations, or other recipients relevant to United States national-security law. If counterfeit American-branded goods generated funds later used for other illicit activity or private asset acquisition, the counterfeit product was not merely the endpoint of the misconduct; it may have been a revenue-generating mechanism within a larger financial architecture.

The congressional inquiry should not stop at asking whether counterfeit goods were produced. It should determine **who paid the economic price, how much was lost, where the illicit profits went, and how much of that value can still be recovered.**

GHOST SOLDIERS: TROOP-STRENGTH FRAUD AS BOTH A TAXPAYER-FRAUD AND FORCE-PROTECTION QUESTION

The alleged Peshmerga payroll fraud warrants priority assessment by the National Fraud Enforcement Division. Its announced mission directly encompasses the questions presented here: whether federal funds were obtained through knowingly false personnel representations, diverted for private benefit, and concealed through financial intermediaries. The Division's August 13, 2026 enforcement memorandum expressly states: "Prosecuting government procurement fraud is a critical priority," and warns that contracting fraud can "often threaten our national security and military readiness." See Colin M. McDonald, The Fraud Division's Enforcement Priorities (Aug. 13, 2026), at 3.

The potential injury cannot be measured in taxpayer dollars alone. If knowingly inflated force-strength representations caused American commanders to rely on personnel or capabilities that did not exist, the resulting harm could include compromised operations, increased exposure of American servicemembers, and preventable casualties. Congress should determine whether any such misrepresentations contributed, directly or indirectly, to particular American injuries or deaths. If that connection is established, the misconduct would constitute an especially grave betrayal of American trust: public funds intended to strengthen a wartime partner would have financed a false assurance of protection on which American lives depended.

American Lives, American Money, and the Accountability Question

On October 22, 2015, a U.S. Special Operations service member was mortally wounded while supporting a Peshmerga hostage-rescue operation near Hawijah. The Department of Defense stated

that the mission was undertaken at the request of the Kurdistan Regional Government and that the American was wounded while supporting the Peshmerga after they came under ISIL fire. The servicemember was Master Sgt. Joshua L. Wheeler of Roland, Oklahoma, 39 years of age and father of four sons. His death supplies an unavoidable human context for the financial questions that follow.[26]

At the same time, KRG officials and paid American representatives were presenting the Kurdistan Region in Washington and before Congress as a dependable strategic partner and loyal ally of the United States – an alliance narrative that, as described elsewhere in this *Petition*, continues to appear in current federal-court advocacy. Congress is entitled to compare that representation with the complete contemporaneous record of payroll integrity, command, corruption risk, private enrichment, and the disposition of American funds.

That inquiry would be especially significant if authoritative federal records confirm that Masrour Barzani held United States lawful-permanent-resident status during relevant periods in which American taxpayers were financing and equipping Kurdish security forces. Congress should determine whether any verified status or presence creates a U.S. nexus and whether evidence establishes knowledge of, responsibility for, or any financial or political benefit from inflated Peshmerga personnel counts or other misuse of U.S.-supported resources. Neither status nor office establishes wrongdoing.

The contrast became still more serious in April 2026. The Department of Justice filed an initial civil forfeiture complaint seeking a Beverly Hills mansion that DOJ alleges was purchased and renovated with approximately $30 million in proceeds from a scheme to defraud the Defense Logistics Agency, bribe a Kurdistan Region official, and launder the resulting proceeds. DOJ alleges that the underlying fuel-contract scheme generated more than $700 million in DLA payments and that approximately $30 million was transferred for the private benefit of General Mansour Barzani, a Barzani family member and senior Peshmerga official and commander of the KDP-affiliated Gulan Special Forces, and used for the Beverly Hills property. Those allegations remain unadjudicated and must be proved by the Government.[27]

At the very time American personnel were bearing the costs of Kurdish security, any phantom payrolls or diverted support would have converted American sacrifice into private or partisan benefit. That is why the juxtaposition warrants exacting congressional scrutiny: American servicemembers were risking and losing their lives alongside Kurdish forces; American taxpayers

[26] U.S. Department of Defense, Statement from Pentagon Press Secretary Peter Cook on Hostage Rescue Mission in Iraq (Oct. 22, 2015), https://www.defense.gov/News/Releases/Release/Article/625236/statement-from-pentagon-press-secretary-peter-cook-on-hostage-rescue-mission-in/ (stating that, at the Petition of the Kurdistan Regional Government, U.S. Special Operations Forces supported a Peshmerga hostage-rescue operation near Hawijah and that a U.S. service member wounded while supporting the Peshmerga later died).

[27] U.S. Department of Justice, *Justice Department Seeks to Forfeit Beverly Hills Mansion Purchased with Proceeds of Scheme to Defraud U.S. Military and Bribe an Iraqi Official* (Apr. 22, 2026), https://www.justice.gov/opa/pr/justice-department-seeks-forfeit-beverly-hills-mansion-purchased-proceeds-scheme-defraud-us (alleging that approximately $30 million in proceeds of a scheme involving Defense Logistics Agency contracts and bribery of a Kurdistan Region official was used to purchase and renovate a Beverly Hills mansion; the allegations remain to be proved).

were underwriting those forces with salaries, weapons, equipment, logistics, training, and sustainment; paid representatives were portraying the Kurdish leadership in Washington as a loyal and dependable partner; and federal prosecutors now allege that proceeds generated by defrauding the U.S. military were routed for the private benefit of a senior member of the same ruling family and into a Beverly Hills mansion.

The point Is not that the pending forfeiture allegations establish payroll fraud or that alliance is incompatible with misconduct by particular persons. The point is institutional: Congress should determine whether the public and governmental narrative presented in Washington accurately reflected the financial and command practices occurring inside structures receiving substantial American support.

AKnown Iraq-Theater Vulnerability: A "Second Insurgency"

The danger presented by inflated security-force payrolls was neither novel nor unforeseeable. Years before the United States dramatically expanded direct support to the Peshmerga, federal oversight authorities had documented a severe ghost-employee vulnerability inside Iraq's security ministries. GAO reported that, according to U.S. officials, approximately 20 to 30 percent of the Iraqi Ministry of Interior workforce consisted of "ghost employees" – nonexistent personnel whose salaries were fraudulently collected by other officials.[28]

That scale matters. A payroll in which fictitious personnel account for 20 to 30 percent of a ministry's nominal workforce is not a minor clerical defect. It can divert public money, falsify actual force strength, distort readiness assessments, impair logistics and command planning, and reward the officials who control the underlying personnel and payment systems.

Special Inspector General for Iraq Reconstruction Stuart W. Bowen Jr. supplied the larger national-security frame. In formal congressional testimony on Iraqi corruption, Bowen used the heading "The Second Insurgency" and described corruption as a corrosive force on Iraq's developing institutions. The phrase captures the oversight problem presented here: corruption inside a security apparatus can hollow out the very institutions that American military operations and taxpayer funds are intended to strengthen.[29]

[28] U.S. Government Accountability Office, *Securing, Stabilizing, and Rebuilding Iraq: Key Issues for Congressional Oversight*, GAO-07-308SP, at 33-34 (Jan. 2007), https://www.gao.gov/products/gao-07-308sp; U.S. Government Accountability Office, Rebuilding Iraq: Reconstruction Progress Hindered by Contracting, Security, and Capacity Challenges, GAO-07-426T (Feb. 15, 2007), https://www.gao.gov/products/gao-07-426t (Reporting that, according to U.S. officials, 20 to 30 percent of Ministry of Interior staff were "ghost employees" whose salaries were collected by other officials).

[29] Stuart W. Bowen, Jr., Special Inspector General for Iraq Reconstruction, Testimony, Assessing the State of Iraqi Corruption, House Committee on Oversight and Government Reform (Oct. 4, 2007), https://www.govinfo.gov/content/pkg/CHRG-110hhrg43601/pdf/CHRG-110hhrg43601.pdf (section titled "The Second Insurgency," describing corruption as a corrosive force on Iraq's developing institutions).

Bowe''s broader record makes the leadership issue still more direct. In *Hard Lessons* and related congressional testimony, SIGIR treated endemic corruption not simply as an accounting defect but as an institutional threat. Bowen reported that corruption plagued virtually every ministry, relayed the Iraqi Deputy Prime Ministe's warning that it "threatens the state" and later told Congress that Iraq was not positioned to confront the problem adequately because it lacked training, staff, and, "in some cases the political will" to do so. That political-and-institutional-will point matters directly to phantom payrolls. Where ministries control large payrolls through weak or opaque personnel systems, the congressional question is not merely whether clerks made errors; it is whether senior political, party, ministerial, and command leadership tolerated, protected, failed to dismantle, or benefited from patronage and diversion mechanisms that persisted despite known vulnerabilities.

Persistent impunity can itself become an institutional system. (Sources: SIGIR, *Hard Lessons: The Iraq Reconstruction Experience* (2009); Statement of Stuart W. Bowen, Jr., Special Inspector General for Iraq Reconstruction, U.S. Senate Committee on the Judiciary, *Combating War Profiteering: Are We Doing Enough to Investigate and Prosecute Contracting Fraud and Abuse in Iraq?* (Mar. 20, 2007); Bowen responses to questions for the record stating that Iraq lacked, "in some cases the political will" to address corruption and reiterating that corruption was tantamount to a "second insurgency.")

The historical parallel must be drawn carefully. The GAO 20-to-30-percent figure for the Iraqi Ministry of Interior does not prove that Peshmerga payrolls contained the same percentage of fictitious personnel, and Bowen's description does not establish that any Barzani official participated in payroll fraud. It does establish that the United States entered the modern Peshmerga-support era with longstanding notice of the mechanism, its potential magnitude, and its national-security consequences.

The Scale of the American Exposure

The financial exposure is substantial. In 2016, DoD reported up to $415 million in financial assistance to the Kurdish Peshmerga. The FY2021 Counter-ISIS Train and Equip Fund justification recorded $126 million in FY2020 stipends, separate from hundreds of millions of dollars in training and equipping, logistics, infrastructure, and sustainment. The Lead Inspector General later reported a $240 million FY2022 Report for Peshmerga stipends to maintain vetted units and pressure against ISIS.[30]

[30] U.S. Department of Defense, Operation Inherent Resolve, Report to Congress, Apr. 1-June 30, 2016 (Reporting provision of up to $415 million in financial assistance to the Kurdish Peshmerga), https://media.defense.gov/2017/Apr/13/2001732248/-1/-1/1/FY2016_LIG_OCO_OIR_Q3_REPORT_JUN20161.PDF; DoD Comptroller, FY2021 Counter-ISIS Train and Equip Fund Justification Book (listing $126 million in FY2020 stipends, in addition to training/equipping, logistics, infrastructure, and sustainment), https://comptroller.defense.gov/Portals/45/Documents/defbudget/fy2021/fy2021_CTEF_J-Book.pdf; Lead Inspector General for Operation Inherent Resolve, Report to Congress, Apr. 1-June 30, 2021, at 22 (Reporting a $240 million FY2022 Report for Peshmerga stipends), https://media.defense.gov/2021/Aug/11/2002828689/-1/-1/1/LEAD%20INSPECTOR%20GENERAL%20FOR%20OPERATION%20INHERENT%20RESOLVE%20QUARTERLY%20%20APRIL%201%2C%202021%20%E2%80%93%20JUNE%2030%2C%202021.PDF.

Those figures show why even a comparatively modest personnel distortion would matter. A 15 percent distortion applied solely to a $240 million annual stipend line would represent approximately $36 million in questionable payroll exposure in one year. That is an illustration, not a finding that a 15 percent distortion occurred. If a comparable distortion affected multiple years or headcount-dependent categories of support, cumulative exposure could become very large. A definitive loss figure requires a roster-by-roster and payment-by-payment audit.

The absence of an aggregate unclassified loss calculation should therefore not be mistaken for evidence that the risk was immaterial. It is a reason for Congress to reconstruct the underlying data: who was listed, who actually served, what the United States paid, what additional equipment or support was allocated according to force strength, and who ultimately received the resulting economic value.

Reported Peshmerga Strength Discrepancies: Questions Concerning American Operational Reliance and Force Protection

The original District of Columbia complaint alleges that the Barzani-controlled Peshmerga apparatus billed the United States for "ghost soldiers" – names carried on payrolls for persons who allegedly did not exist or did not serve as represented – thereby drawing American taxpayer funds intended to support a wartime partner force. Those allegations remain unadjudicated. Congress can test them directly from Defense Department, DSCA, coalition-support, Ministry of Peshmerga Affairs, payroll, banking, biometric, personnel, and end-use records.

The inquiry should not stop with salary payments. If troop strength was inflated, Congress should determine whether the same unsupported personnel counts were used to obtain or justify food, fuel, ammunition, uniforms, weapons, vehicles, communications equipment, housing, training allocations, reimbursements, allowances, or other U.S.-funded or U.S.-supported resources. A nonexistent soldier can create an apparent requirement not only for a paycheck but for an entire package of material support.

Congress should reconcile authorized-force tables and U.S.-funded rosters against personnel identifiers, biometric records where available, payroll and bank accounts, unit assignments, duty and muster records, attendance, casualties, deaths, separations, transfers, brigade-level strength reports, command records, and coalition assessments. The analysis should distinguish genuinely fictitious personnel from real persons who were absent, transferred, deceased, inactive, or otherwise ineligible during a particular period rather than treating every discrepancy as a ghost soldier. Federal enforcement experience supplies a concrete investigative model for the alleged Peshmerga payroll irregularities. In its September 20, 2022 Feeding Our Future announcement, DOJ described alleged use of fabricated attendance rosters, false invoices, and reimbursement claims to obtain federal funds, followed by transfers through shell companies and purchases of private assets. See United States v. Aimee Marie Bock et al., No. 22-cr-223 (NEB/TNL) (D. Minn.); U.S. Dep't of Justice, Office of Public Affairs, Press Release No. 22-993 (Sept. 20, 2022). Congress should apply comparable verification here: reconcile funded personnel rosters with independently verified personnel and actual service; identify who prepared, certified, approved, and transmitted the claims; and trace

resulting payments to their ultimate recipients. The Minnesota allegations establish nothing concerning the persons named in this Petition, but illustrate how investigators can test whether apparently valid program records conceal coordinated diversion of taxpayer funds.

During the anti-ISIS campaign, the United States minimized its own combat footprint by operating by, with, and through partner forces. That strategy only works if the partner unit on the map is the partner unit on the ground. U.S. and coalition planners assign sectors, flanks, blocking positions, air support, and advisor teams on reported strength. If such payroll discrepancies occurred, Congress should determine whether they also entered force-strength reports used by American planners and affected deployment, support, or force-protection decisions. If a checkpoint or ridgeline was reported at full strength but staffed at a fraction of that strength, Congress should determine whether the discrepancy created an operational gap affecting nearby United States personnel, including embedded personnel.

This *Petition* does not reconstruct a named ambush from a named ghost slot. It asks Congress to obtain coalition liaison reports, authorized-force tables, and CTEF payment files and to determine whether U.S. risk was calculated on a force that command knew was not there. Congress should separately determine whether the same personnel lists controlled equipment and ammunition allocations. If unsupported headcounts affected allocations, Congress should reconcile equipment issued, received, retained, transferred, and used before determining whether any materiel was unaccounted for or diverted.

That question belongs with the end-use and market-diversion record already presented in this *Petition*. The 2022 memorandum and the U.S.–UK–German–Dutch reform compact treated ghost-elimination, biometric payroll, and unification of the 70 and 80 forces as conditions of continued support. Lead Inspector General reporting and the Region president's own May 2026 statement that the required political will had not been shown are not consistent with a completed, professionalized partner force. The FY2027 report zeroes dedicated Ministry support on a path those instruments already described.

Congress should not treat the sunset as a clean bill of health. Command accountability is the intent question. Payroll lists, bank files, and who blocked a clean roster will show whether ghosts were a mistake or a system. If the record shows that senior officials who controlled Peshmerga pay and party forces maintained a false strength report while the United States billed that strength and sent Americans to fight beside it, that is not alliance. It is a matter for the committees and, where a statute, an actor, and a prohibited act are assembled, for referral.

Ghost soldiers are a readiness problem, not only a ledger problem. United States and coalition planning for partner operations assumes that a reported unit can hold ground, receive supplies, and protect a flank. If such payroll discrepancies occurred, Congress should determine whether they also entered force-strength reports used by American planners and affected deployment, support, or force-protection decisions. That is the potential personnel risk Congress should test even when no after-action report uses the words "ghost soldier." If unsupported names received payments from Counter-ISIS Train and Equip funds or related stipends, Congress should trace those payments and

determine whether taxpayer money was improperly paid or diverted. Equipment diversion requires a separate reconciliation of allocations, receipts, inventories, and transfers; it should not be inferred from payroll discrepancies alone. Clingendael's 2018 study treated ghost soldiers as a central reform defect and recorded public estimates that a large share of Ministry payroll was not a real force; those estimates are notice, not findings of this *Petition*. Do not label the payroll defect "inaccurate intelligence" unless a specific intelligence product repeated the false strength. Congress should first determine whether a payroll discrepancy became an inaccurate operational order of battle.

Federal oversight has already identified the operational danger created by phantom force strength. In April 2015 testimony before the House Committee on Oversight and Government Reform, Special Inspector General for Afghanistan Reconstruction John F. Sopko was asked about the national-security consequences of planners relying on inaccurate allied-force personnel numbers. He answered that the most serious consequence would be a "hollow brigade that doesn't really exist," and pointed to Iraq as an example in which troops proved to be "ghost" personnel created so officers could collect salaries and other resources. Sopko further explained that unreliable rolls prevent planners from knowing whether needed capabilities – including medics and weapons specialists – actually exist. That testimony does not establish any Peshmerga fraud; it supplies a federal oversight model for why troop-strength accuracy is a battlefield-readiness issue as well as a financial one. See *Following the Trail of U.S. Taxpayers' Dollars Abroad: On-Budget Assistance in Afghanistan*, Hearing Before the H. Comm. on Oversight & Gov't Reform, 114th Cong. (Apr. 29, 2015) (testimony of John F. Sopko, SIGAR).

Department of Defense policy supplies the corresponding force-protection frame. DoD defines Hostile Fire Pay eligibility to include duty in an area where a hostile event placed a service member in "grave danger of physical injury," and Imminent Danger Pay eligibility to include exposure to the "threat of physical harm or imminent danger" arising from civil insurrection, civil war, terrorism, or wartime conditions. The point here is not compensation. It is the Department's own recognition that U.S. personnel in such environments operate under conditions where inaccurate partner-force strength can have immediate consequences for force protection and mission planning. See DoD 7000.14-R, Financial Management Regulation, vol. 7A, ch. 10; Department of Defense, Military Compensation, Hostile Fire Pay/Imminent Danger Pay.

The operational question should therefore be explicit: What decisions did the United States make in reliance on reported Peshmerga force strength? Congress should determine whether reported headcount or capability affected decisions to deploy or reduce U.S. personnel, assign sectors or flanks, position advisers and special operations teams, allocate air support or logistics, establish evacuation and force-protection requirements, or rely on Kurdish formations to hold terrain, secure routes, man checkpoints, provide reserves, or supply specialized capabilities. If materially inflated figures caused American commanders to believe that a flank was protected, a position was manned, a reserve existed, or a specialized capability was available when it was not, the consequence could extend beyond financial loss to distortion of battlefield risk assessments involving American lives.

To answer that question, Congress should obtain the personnel rosters, readiness reports, unit-strength returns, capability assessments, training records, operational plans, force-protection

assessments, after-action reports, coalition liaison records, and contemporaneous command communications used by U.S. planners, and compare them against payroll, biometric, muster and attendance, deployment, casualty, death, leave, separation, transfer, training, and equipment records. The inquiry should identify which U.S. decisions depended on the reported strength, who supplied and certified the underlying data, who knew of material discrepancies, when corrections were made, and whether any unsupported personnel counts also drove the allocation of weapons, ammunition, vehicles, fuel, food, communications equipment, or other U.S.-funded support.

From Alleged Corruption to American Endangerment

The issue is larger than wasted money. It is whether alleged corruption, patronage, and false force reporting within Barzani/KDP-controlled Peshmerga structures converted an American-funded partner force into an American operational liability. Congress should determine whether fictitious or non-serving Peshmerga personnel, inflated force-strength reports, politicized promotions, party or family allegiance, fragmented command, unreliable readiness data, or diversion of resources caused American commanders to believe that more trained, equipped, deployable, and reliable partner personnel were available than actually existed. If so, the consequences may have included not only lost taxpayer funds but distorted readiness assessments, additional demands on American airpower and logistics, degraded counterterrorism capability, weakened force protection, and avoidable risk to American servicemembers and civilians.

A ghost soldier can be more than a stolen salary; he can be a missing rifleman in an American battle plan. If evidence shows that any person knowingly created, maintained, certified, shielded, or concealed materially false force-strength data used by the United States, Congress should determine whether that conduct distorted operational reliance and exposed U.S. personnel to risks that the official readiness picture failed to disclose.

Congress should therefore trace each material troop-strength figure into the U.S. decision it informed. The question is not simply whether a roster was wrong, but whether the error altered where Americans were sent, what protection they expected, what partner capability they relied upon, or what contingency resources were available when hostile action occurred. No causal claim about a specific casualty should be made without the corresponding operational record; the purpose of the inquiry is to determine whether such a connection exists.

The command question cannot be separated from the force-protection question. The *Petition* already documents official reporting that substantial Peshmerga and security formations remained under political-party control, together with the senior party, governmental, security, and intelligence positions held by members of the Barzani family. Congress should therefore identify who within the KDP/Barzani command structure possessed actual authority over force strength, personnel systems, appointments, payroll verification, unit-readiness reporting, deployments, and corrective action; what Masoud Barzani, Masrour Barzani, other responsible Barzani officials, and their subordinate commanders knew about any discrepancy between reported and actual troop strength; when they knew it; what they represented to the United States; who benefited financially or politically; and what action they took while American personnel and missions relied upon those representations.

If the evidence establishes that inflated personnel numbers, ghost personnel, or other corrupt practices were knowingly maintained for financial gain, patronage, political power, private enrichment, or family benefit while American forces relied upon the resulting readiness picture, Congress should determine whether private or family-linked enrichment was effectively purchased at the price of increased danger to American personnel and degradation of the American mission. Masrour Barzani's reported status as a United States lawful permanent resident adds a distinct United States oversight nexus; that status does not establish wrongdoing and does not make him a "United States person" for every federal statute, but it heightens the congressional interest in determining whether a person enjoying the privileges of permanent residence in the United States exercised command, control, or influence over structures alleged to have misused United States funds and exposed United States personnel to operational risk.

Federal fraud enforcement supplies a useful safety-and-reliance principle. In *United States v. Bradken, Inc*., the United States alleged that falsified compliance certifications caused the Navy to accept and place into service submarine components whose actual characteristics differed from what the Navy had been told, thereby potentially placing naval personnel and naval operations at risk; the Information further alleged that misleading follow-on statements seriously hindered the Navy's ability to evaluate and remediate the resulting safety and operational risks. The analogy is methodological, not factual: false information about military capability can injure the United States not only by causing improper payments, but by inducing operational reliance on a capability that is materially different from the capability represented. See *United States v. Bradken, Inc.,* No. 3:20-cr-05220-RBL, Information paras. 9-10, 21-22 (W.D. Wash. June 15, 2020).

The October 1 DOJ Directive now makes the readiness nexus explicit as a current DOJ corporate-enforcement consideration. It instructs Fraud Division prosecutors to give great weight to actions that threaten American safety or security, specifically including military readiness. Congress should therefore determine whether any materially false or incomplete Peshmerga force-strength, payroll, readiness, integration, logistics, or command information did more than waste federal money: whether it distorted operational planning, caused the United States to fund or deploy beside a force materially different from the force represented, increased U.S. logistical or air-support burdens, or exposed American personnel to avoidable risk. That inquiry should remain evidence-based and should not presume that any roster discrepancy was intentional or operationally consequential.

Congress should test that same reliance principle here. Did any materially false Peshmerga force-strength, payroll, readiness, integration, or command representation cause the United States to fund, equip, plan around, deploy beside, or protect a force materially different from the force represented on paper? Did inaccurate or incomplete reporting delay American recognition of readiness deficiencies and prevent timely corrective measures that could have reduced risk to United States personnel? And did any senior official knowingly permit that condition to persist while United States personnel remained exposed in an active theater?

This *Petition* does not assert that a particular Barzani caused a particular battlefield injury, that every roster discrepancy was intentional fraud, or that every weakness in Peshmerga performance resulted

from corruption. It asks Congress to test a concrete causal chain from actual records: Barzani/KDP command and control; alleged corruption, patronage, or inflated force reporting; United States reliance; a gap between represented and actual capability; increased American operational burden; and possible endangerment of United States personnel. The inquiry should follow actual authority, knowledge, benefit, reporting, and failure to correct upward through the command chain rather than stopping with payroll clerks or subordinate field commanders.

Congress should extend that causal inquiry to the Washington advocacy that helped present the Peshmerga to American decision-makers. If Treefa Aziz, her predecessor Bayan Sami Abdul Rahman, or any other registered KRG agent possessed credible information that materially contradicted representations concerning Peshmerga strength, payroll integrity, readiness, command independence, or reform progress, Congress should determine what was communicated to Congress, DoD, State, and other federal officials; what was omitted or qualified; and whether those communications contributed to continued American funding, equipping, or operational reliance on a force picture that was materially more favorable than the underlying record, or attributable loss of American life. The issue is not simply whether foreign agents obtained support for their principal. It is whether they helped shape an American military or funding decision with a materially false or incomplete picture of the force the United States was being asked to finance and trust.

From Senior Peshmerga Command to Alleged DLA Bribery: Congress Should Test Whether the Same Structural Vulnerabilities Recur

The Justice Department's initial April 22, 2026 civil forfeiture complaint supplies a direct federal reason to test that linkage rather than investigate Peshmerga payroll integrity, military command, and defense-contracting corruption in separate silos. DOJ alleges that officers of a Virginia defense contractor agreed to pay General Mansour Barzani, whom DOJ identifies as a senior Peshmerga official, a bribe of $0.25 per liter for exclusive access to deliver jet fuel in Kurdistan for the United States military and coalition forces; that competing suppliers were blocked from Erbil International Airport; that the contractor received hundreds of millions of dollars under Defense Logistics Agency contracts, often at allegedly noncompetitive and greatly inflated prices; and that approximately $30 million in DLA-derived proceeds were transferred through a Virginia trust established for Barzani's private benefit and used to purchase, renovate, and improve a Beverly Hills mansion. These are allegations in a pending civil forfeiture matter, not adjudicated findings. See U.S. Department of Justice, Office of Public Affairs, "*Justice Department Seeks to Forfeit Beverly Hills Mansion Purchased with Proceeds of Scheme to Defraud U.S. Military and Bribe an Iraqi Official*" (Apr. 22, 2026).

Mansour Barzani was not described by DOJ as a peripheral commercial actor. DOJ identifies him as a senior Peshmerga official. Public reporting from Kurdistan24 identifies him as Commander of the First Special Forces Division and Gulan Special Forces. He is also the son of Masoud Barzani and brother of Prime Minister Masrour Barzani; his sister is the region's First Lady. Family relationship alone establishes no liability, and the present Petition does not infer wrongdoing by Masoud or Masrour merely from kinship. It does, however, make the actual command-and-accountability chain a necessary subject of investigation: who appointed or retained Mansour in senior military command; to whom he reported; what authority he exercised over personnel, access, security,

logistics, facilities, contracting interfaces, and subordinate commanders; who possessed authority to audit, discipline, remove, or investigate him; and what senior KDP, KRG, or Barzani officials knew of any procurement, access-control, payroll, or integrity concern. See Kurdistan24, "*I Call on the People of Kurdistan to be Peshmerga on the 11th of 11*" (Nov. 9, 2025).

That command role makes the relationship between the DOJ bribery allegations and the separate ghost-soldier allegations a legitimate structural inquiry. The two matters involve different alleged conduct and should not be conflated. But both concern the integrity of a Barzani/KDP-linked Peshmerga structure through which the United States supplied money, equipment, logistics, contracting revenue, training, and military support. Congress should determine whether inflated personnel rosters, patronage-based command, controlled access to military facilities, procurement favoritism, diversion of United States funds, or alleged payments to senior officials shared common beneficiaries, decision-makers, financial channels, protective structures, or failures of internal control.

The DOJ complaint also illustrates how military authority can become economic leverage. DOJ alleges that Peshmerga forces provided internal security at Erbil International Airport and controlled entry to the facility, a critical delivery point for United States military fuel, while competitors of the favored contractor were blocked from access. Congress should determine whether control over military facilities, checkpoints, transport corridors, bases, fuel depots, airfields, or other Peshmerga-controlled infrastructure was ever used to advantage family-linked, party-linked, or favored commercial interests at the expense of the United States, and whether such practices affected competition, price, readiness, logistics, or operational reliability.

If the evidence establishes that a senior commander in a United States-supported partner force was simultaneously participating in or benefiting from corruption affecting United States military contracting, Congress should determine whether that same corruption environment also compromised force-strength reporting, payroll integrity, logistics, access control, procurement, readiness, or operational reliability. The issue would no longer be only whether American money was diverted; it would be whether corruption at senior command level degraded the reliability of the military structure upon which American forces were asked to depend.

Congress should therefore test whether the Mansour Barzani allegations illuminate a broader structural vulnerability: the concentration of party authority, family authority, military command, control of access, contracting influence, and private economic interests within the same network. If the evidence establishes that these functions repeatedly converged around the same family and party structure, Congress should determine whether apparently separate episodes of payroll fraud, procurement manipulation, contracting favoritism, or private enrichment were facilitated by a common patronage-and-corruption architecture.

Congress should not investigate the ghost-soldier allegations, the alleged DLA bribery scheme, Peshmerga command, and Barzani-family enrichment as isolated subjects. The decisive question is whether they are unrelated episodes or different manifestations of the same concentration of military, political, and economic power. Congress should follow the records across those silos and

determine whether a professional partner-force command was compromised by a structure in which military authority could be converted into private or family-linked economic advantage.

The FY2027 CTEF Report zeroes Ministry of Peshmerga support on a path the 2022 memorandum and Lead Inspector General already described as a planned reduction. That sunset is not proof of punishment or of success. In May 2026 the President of the Region publicly stated that coalition-expected unification had not met the required political will and had negatively affected the Region's reputation. Congress should obtain the payment files, authorized-force tables, and coalition liaison reporting and determine whether the United States bought combat power or a patronage roster while American forces were in the same war.

Recent public commentary supplies an additional reason to examine operational use, not merely delivery, of United States security assistance. Michael Rubin, a distinguished Middle East scholar and former Pentagon official, reported in October 2025 that a U.S.-funded and U.S.-trained Kurdish counterterrorism unit was used in an internal political arrest in Sulaymaniyah rather than for a conventional counterterrorism mission. That account is commentary and should be independently verified from Defense Department, State Department, unit, command, after-action, weapons-issue, and funding records. Its oversight significance is narrower and concrete: Congress should determine whether units receiving United States training, equipment, stipends, weapons, intelligence support, or other assistance were ever diverted to partisan, familial, political, or private-security purposes inconsistent with the purposes for which American support was provided. See Michael Rubin, "*How the United States Should Understand and Act on the Intra-Iraqi Kurdish Fight"* (Oct. 5, 2025).

Rubin also questioned how the same elite force reportedly expanded from approximately 600 personnel to more than 5,000. The figures and explanation require independent verification; they should not be treated as established facts merely because they appeared in commentary. They do, however, identify a testable records question directly relevant to the payroll issues addressed above. Congress should obtain the unit's authorized end strength by year, personnel rosters, biometric enrollment records, payroll and stipend files, bank-payment records, weapons and equipment issue logs, training records, unit assignments, and all United States and non-United States funding sources, and determine whether any expansion reflected legitimate mission growth, unsupported payroll inflation, partisan recruitment, off-budget financing, or another source of support.

From Ghost Soldiers to Defense Contracting and Foreign Assistance: Recovering U.S. Funds Obtained or Used Through Fraud

The United States has previously treated fraud involving overseas military-support payments not merely as a program-management failure, but as a basis for tracing and recovering the resulting proceeds. In *United States v. Sum of $70,990,605*, Civil Action No. 12-1905 (D.D.C.), the Government pursued civil forfeiture of funds it alleged were fraudulently obtained as payment for transportation of United States military supplies in Afghanistan. The District Court permitted the forfeiture action to proceed notwithstanding arguments based on international comity and the act-of-state doctrine. See *United States v. Sum of $70,990,605,* No. 1:12-cv-01905, Dkt. 86 (D.D.C. June 9, 2014); Dkt. 287 (D.D.C. Feb. 13, 2017).

The parallel to the alleged Peshmerga ghost-soldier payments is methodological rather than factual. The Shadman matter did not involve ghost soldiers. It demonstrates that where overseas military-support payments are allegedly procured through fraud, the United States can trace the proceeds through international and domestic financial channels and seek forfeiture under applicable federal law. If United States funds intended to compensate actual Peshmerga personnel were instead obtained through knowingly inflated or fictitious personnel rosters, Congress should determine whether those payments constitute recoverable federal losses and whether identifiable proceeds can be traced into accounts, property, companies, trusts, professional accounts, or replacement assets.

SIGAR's Afghanistan experience supplies a second, more directly analogous oversight model. SIGAR documented the persistent use of nonexistent personnel, or “ghost soldiers,” on Afghan army and police payrolls so that others could receive the salaries. SIGAR also found that inadequate personnel and payroll controls left hundreds of millions of dollars in annual salary payments without adequate assurance that the recipients were active personnel, and its later forensic work identified more than $500 million in overpayments associated with internal-control weaknesses across Afghan security-force payroll. Those Afghanistan findings do not establish that comparable Peshmerga fraud occurred. They demonstrate why Congress should reconstruct the roster, verify the human being behind each paid position, identify who certified the payroll, calculate any federal loss, and trace the resulting proceeds.

The recovery model is not theoretical. DOJ later announced that the Shadman contracting matter produced approximately $25 million in forfeited funds returned to the United States, together with related False Claims Act and criminal resolutions. DOJ described the underlying matter as fraud and corruption exploiting subcontracts used to support American troops in a conflict zone. That outcome supplies a concrete investigate-trace-seize-recover model for congressional referral where evidence establishes comparable misuse of United States military-support funds.

If fictitious Peshmerga personnel were used to obtain United States-funded stipends, reimbursements, or headcount-dependent material support, the inquiry should not stop at calculating the number of unsupported soldiers. Congress should calculate the federal loss; identify each certification, approval, and command-level control point; trace every resulting payment and any equipment or other support allocated on the same inflated headcount; determine who ultimately received or controlled the economic benefit; and refer recoverable amounts and traceable assets to DOJ, the responsible Inspectors General, and other appropriate agencies for forfeiture, False Claims Act, restitution, recoupment, administrative offset, or other lawful recovery analysis.

The recovery inquiry should not be confined to fictitious Peshmerga personnel. It should encompass every material category of United States funds, contracts, grants, assistance, equipment, and other federally financed benefits that flowed to or for the benefit of KRG institutions, Peshmerga units, officials, contractors, subrecipients, or related entities. Congress should determine whether any portion was obtained or retained through materially false representations, inflated or fictitious

requirements, concealed conflicts, bribery, diversion, unauthorized end use, fabricated records, or other conduct creating a recoverable federal loss.

The initial DOJ $30 million forfeiture action provides an immediate federal example. On April 22, 2026, DOJ filed a civil forfeiture complaint alleging that a Virginia defense contractor and others obtained more than $700 million from the Defense Logistics Agency for fuel deliveries supporting Operation Inherent Resolve; that a senior Peshmerga official was promised a per-liter bribe in exchange for exclusive access; and that approximately $30 million in DLA-derived proceeds were transferred to a Virginia trust described by DOJ as established for the private benefit of a Barzani official and used to purchase, renovate, and improve a Beverly Hills mansion. Those allegations remain unproved. Their significance here is methodological: federal investigators are already tracing an alleged overseas fraud against American military procurement from contract and payment stream into a private United States asset. See *U.S. Department of Justice, Justice Department Seeks to Forfeit Beverly Hills Mansion Purchased with Proceeds of Scheme to Defraud U.S. Military and Bribe an Iraqi Official* (Apr. 22, 2026).

Congress should apply the same tracing discipline across the entire United States assistance relationship. The audit should encompass Peshmerga stipends and force-support payments; Department of Defense and Defense Logistics Agency contracts, reimbursements, fuel, weapons, vehicles, communications equipment, training, sustainment, and other material support; and all relevant USAID-originated or successor State Department foreign-assistance programs, grants, cooperative agreements, stabilization assistance, humanitarian programs, subawards, commodities, and other federally financed benefits touching the subnational Kurdistan Region during the relevant period. Inclusion in the audit is not an allegation that a particular program was misused. It is a request to reconcile appropriation, implementing agency, prime recipient, subrecipient, intended beneficiary, representations made to obtain or retain funding, actual delivery and use, ultimate beneficiary, and any resulting proceeds or assets.

The False Claims Act reinforces why this inquiry should not be limited to conventional prime-contract invoices. Subject to its statutory definitions and exceptions, 31 U.S.C. § 3729 reaches qualifying false or fraudulent claims involving federal money or property, including certain demands presented to contractors, grantees, or other recipients where the United States provides or will reimburse funds to advance a Government program or interest. Congress should therefore determine whether any false or fraudulent representation affected not only direct DLA contracting, but also grants, subgrants, assistance, reimbursements, stipends, or other federally financed payment streams, and should refer any substantiated matter to the agencies authorized to pursue appropriate recovery.

USAID-originated assistance should be included expressly rather than assumed. Under the Lead Inspector General framework for Operation Inherent Resolve, the Inspectors General for the Departments of Defense and State and USAID conduct coordinated oversight of the contingency operation. Lead IG reporting in 2026 states that the United States continued foreign assistance in Iraq and that programs previously managed by USAID had been transferred to State management. Congress should obtain the complete historical USAID and current State award files, subaward data, closeout and transfer records, audit findings, hotline and investigative records, payment

documentation, and monitoring materials necessary to determine whether funds intended for stabilization, humanitarian, governance, civil-society, or other authorized purposes reached the intended beneficiaries and remained within their lawful program purposes. *See Lead Inspector General for Operation Inherent Resolve*, Quarterly Report to Congress, Jan. 1-Mar. 31, 2026; Apr. 1-June 30, 2026.

The congressional objective should be a government-wide recovery ledger. For every material federal dollar or federally funded asset touching a KRG-, Peshmerga-, Barzani-, contractor-, grantee-, or subrecipient-linked program, Congress should ask: what was appropriated; who requested it; what factual representation justified payment or continued eligibility; who certified performance, personnel, cost, need, delivery, or end use; what was actually delivered; who received the economic benefit; whether any false claim, diversion, overpayment, bribery, unauthorized end use, or misuse occurred; and what money or property remains traceable and potentially recoverable through the False Claims Act, contract or grant remedies, administrative offset, restitution, civil or criminal forfeiture, or other lawful recovery authority.

Where the reconciliation identifies fraud, diversion, false certification, bribery, money laundering, or conversion of federal value into private property, the inquiry should immediately shift from accounting to tracing and recovery. The form of the original federal support - whether a loan, grant, contract, reimbursement, training program, equipment transfer, guarantee, or technical-assistance program - should not prevent investigators from following the resulting value into successor assets, accounts, companies, trusts, real estate, or other property where applicable law permits preservation, restraint, forfeiture, restitution, recovery, or return. Asset tracing and preservation should begin early enough to prevent dissipation, transfer, substitution, or concealment of potentially recoverable property.

Barzani Command Accountability

The command structure is central to the oversight inquiry. State Department reporting has repeatedly stated that the KDP and PUK maintained separate security organizations, controlled substantial Peshmerga formations outside nominal unified structures, and – in earlier reports – that political party leaders effectively controlled those organizations through party channels. That means the relevant security apparatus was not institutionally remote from political leadership.[31]

The Barzani family occupied central positions within that structure. The Kurdistan Region's own official biographies identify Masoud Barzani as KDP leader since 1979 and state that Masrour Barzani became General Director of the Protection and Intelligence Agency in 1998 and, in 2012, the first

[31] U.S. Department of State, *Country Reports on Human Rights Practices for Iraq* (2014 and subsequent Reportss) (Reporting that the KDP and PUK maintained separate security apparatuses, controlled tens of thousands of additional military personnel, and that political party leaders effectively controlled those organizations through party channels), https://2009-2017.state.gov/j/drl/rls/hrrpt/2014/nea/236600.htm; see also 2022 *Country Reports on Human Rights Practices: Iraq*, https://2021-2025.state.gov/reports/2022-country-Reports-on-human-rights-practices/iraq/.

Chancellor of the Kurdistan Region Security Council with responsibility for security, military intelligence, and intelligence services.[32]



Peshmerga Commanders Masrour Barzani and Masoud Barzani

Those facts do not establish that any identified Barzani personally ordered, approved, knew of, or benefited from a ghost-soldier scheme. They do make command-level knowledge, authorization, tolerance, internal controls, verification, and response legitimate subjects of congressional inquiry. A persistent payroll anomaly inside forces controlled through party, security, governmental, and Peshmerga command channels cannot responsibly be investigated only at the level of payroll clerks or subordinate field commanders.

Congress should therefore determine whether an exacerbated vulnerability the United States had already identified as part of Iraq's "second insurgency" was permitted to persist inside security formations operating through KDP, KRG, and Barzani command structures.

[32] Kurdistan Regional Government, Masrour Barzani biography, https://gov.krd/english/government/the-prime-minister/ (stating that he was appointed General Director of the Protection and Intelligence Agency in 1998 and, in 2012, first Chancellor of the Kurdistan Region Security Council to oversee security, military intelligence, and intelligence services); Presidency of the Kurdistan Region, Masoud Barzani biography, https://presidency.gov.krd/krp/english/pdisplay.aspx?sm=oYjJbpqKulY%3D (identifying him as KDP leader since 1979); U.S. Department of Defense, Joint Statement on Renewal of the DoD-KRG Ministry of Peshmerga Affairs MOU (Sept. 21, 2022), https://www.defense.gov/News/Releases/Release/Article/3166687/joint-statement-on-the-renewal-of-the-memorandum-of-understanding-between-the-d/.

The Payroll Questions Congress Can Resolve

- Who created, certified, transmitted, and approved the Peshmerga personnel rosters used to support U.S. stipend or assistance payments?
- Which KRG, Ministry of Peshmerga Affairs, KDP, security-service, and command officials could add, remove, verify, or override personnel entries?
- What biometric, physical-presence, bank-account, muster, or payroll-reconciliation safeguards existed during each funding period, and what exceptions or workarounds were permitted?
- Were party-controlled formations subjected to the same verification requirements as forces nominally integrated under the Ministry of Peshmerga Affairs?
- Did commanders or other officials retain, redirect, pool, or otherwise receive salaries or material benefits assigned to fictitious, absent, deceased, or otherwise unsupported personnel?
- Were weapons, fuel, vehicles, ammunition, uniforms, food, housing, training slots, or other U.S.-supported resources distributed on the basis of inflated force-strength figures?
- What did Masoud Barzani, Masrour Barzani, senior KDP leadership, the Kurdistan Region Security Council, and senior Peshmerga officials know concerning ghost personnel, payroll inflation, and verification failures, and when did they know it?
- Did Masrour Barzani, Masrour Barzani, senior KDP and Peshmerga leadership financially enrich themselves by means of illicitly diverted funds?
- What corrective action was ordered after ghost-soldier practices became known or suspected, and did any official resist or delay biometric registration, force unification, roster reconciliation, or other reforms capable of exposing unsupported personnel?
- Where did any resulting difference between U.S.-funded or U.S.-supported headcount and verified personnel ultimately go?

The problem remains relevant to current oversight. In 2024, the Lead Inspector General reported DIA concerns that the KDP and PUK might seek to retain control of partisan forces even after their transfer to the Ministry of Peshmerga Affairs. The same report stated that CTEF-funded Peshmerga stipends were expected to decrease until they ceased at the end of FY2026. That approaching endpoint makes a retrospective reconciliation especially appropriate: before the United States closes or restructures a decade-long support program, Congress should know whether the personnel system on which those payments depended accurately represented the people actually serving.[33]

FY2026 Security-Assistance Transition: A Closing Accountability Review

The approaching end of direct Peshmerga stipend support supplies a natural closing-accountability point. DoD FY2026 Counter-ISIS Train and Equip Fund materials continue to support vetted Kurdish

[33] Lead Inspector General for Operation Inherent Resolve, Report to Congress, July 1-Sept. 30, 2024, at 24, https://media.defense.gov/2024/Oct/31/2003575430/-1/-1/1/OIR_Q4_SEP2024_FINAL_508.PDF (Reporting DIA concerns that the KDP and PUK may seek to retain control of partisan forces after transfer to the Ministry of Peshmerga Affairs, and reporting that CTEF-funded Peshmerga stipends were expected to decrease until cessation at the end of FY2026).

Security Forces through training, equipment, logistics, and other authorized assistance even as direct stipend support under the U.S.-KRG framework reaches its planned endpoint. Congress should therefore require a final reconciliation before the transition is treated as complete: who was paid; which units were supported; what equipment and training were provided; whether reform and unification benchmarks were met; whether partisan formations remained outside unified command; and whether any supported unit was implicated in corruption, human-rights abuse, sanctions-sensitive activity, unauthorized disclosure of United States information, diversion, or end-use violations. See Appendix Source 118.

A military-support chapter should not close with the financial, personnel, command, human-rights, and end-use ledger still open. The records should establish whether the United States received the force structure, personnel integrity, command reform, and accountable end use for which it paid, and whether any unresolved derogatory information should affect residual training, equipment, stabilization, intelligence-sharing, or other future support.

The central oversight question is straightforward: when the United States was paying, equipping, training, and sustaining Kurdish security personnel – while American servicemembers were risking and losing their lives alongside them and paid representatives were presenting the relationship in Washington as a loyal alliance – did the personnel for whom the United States was paying actually exist, actually serve, and actually receive the benefits attributed to them; and where they did not, who controlled and ultimately benefited from the difference?

Given the command structure documented by United States and KRG sources, answering that question necessarily requires examination at the command level as well as the unit and payroll levels. The inquiry should follow the records upward and the money outward, without presuming culpability, until Congress can determine who knew, who certified, who controlled, who benefited, and what safeguards failed.

Alleged Diversion of U.S. Peshmerga Funds to Pay Private American Counsel

KVF possesses internal records that it contends show funds provided by the United States for Peshmerga salaries, operations, or related military support were diverted to pay private legal fees of Barzani-linked persons in the United States. KVF further contends that the records trace portions of the same United States funding stream through KRG- or Barzani-linked financial channels to payments of United States attorneys and law firms. Those records should be authenticated, independently traced, and tested against the governing federal funding instruments rather than accepted or rejected by characterization alone.

The internal record includes a written communication that Plaintiffs contend was sent by United States attorney Jonathon Moore to Masrour Barzani linking the timing of Moore's anticipated compensation to Barzani's receipt of funds from the United States Government. KVF also possess financial records they contend reflect transactions through attorney trust, IOLTA, or related accounts associated with the reimbursement stream. Those records, considered with the additional internal

records described above, create a concrete tracing question concerning whether United States military-support funds were converted into private legal expenses.

The distinction between timing and source should be resolved through records, not assumption. Congress should obtain the Moore communication in its original form; the relevant Peshmerga assistance, reimbursement, and support agreements; United States payment and disbursement records; KRG receipt and treasury records; Barzani-linked account statements; attorney engagement letters and invoices; Moore, Ingomar, GEGI, trust-account, escrow, or related ledgers; wire-transfer records; and subsequent disbursements. The inquiry should reconstruct the chain from United States disbursement, to the receiving KRG or other account, through every intermediary or pooled account, to the ultimate payment of legal fees or other private expenses.

If the tracing establishes that funds restricted or represented to the United States as support for Peshmerga salaries, military operations, training, equipment, or related security purposes were instead used to pay private attorneys, family expenses, real-estate costs, or other personal obligations, the issue would extend beyond ordinary litigation funding. Congress should determine whether the diversion violated governing appropriations, assistance agreements, reimbursement conditions, certifications, accounting requirements, procurement or assistance restrictions, or representations made to the United States; who authorized the diversion; who knew the source and intended purpose of the funds; and what each United States recipient knew when accepting payment.

The fact that diverted funds may ultimately have been used for legal fees does not place the transaction beyond financial-crime or forfeiture scrutiny. Civil forfeiture law reaches property involved in, or traceable to property involved in, transactions violating 18 U.S.C. §§ 1956 and 1957, see 18 U.S.C. § 981(a)(1)(A), and criminal money-laundering forfeiture reaches property involved in such an offense or property traceable to it following conviction, see 18 U.S.C. § 982(a)(1). DOJ asset-forfeiture materials further recognize that the property "involved in" a laundering offense may include the laundering corpus, commissions or fees associated with the laundering transaction, and facilitation property, while DOJ policy separately provides special procedures for assets transferred to attorneys as fees for legal services. None of this makes an ordinary legal fee unlawful. It does require tracing the payment and determining its source, purpose, route, recipient knowledge, and relationship, if any, to an unlawful transaction.

Attorney Fees and Professional Compensation Do Not Automatically Break the Asset-Tracing Chain

Federal forfeiture law does not categorically exempt funds merely because they have been transferred to attorneys, lobbyists, consultants, fiduciaries, governmental representatives, or other professional intermediaries. In *Caplin & Drysdale, Chartered v. United States*, 491 U.S. 617 (1989), the Supreme Court held that the Sixth Amendment does not confer a right to use property adjudged forfeitable to pay counsel. DOJ's Attorney Fee Forfeiture Guidelines likewise state that there is no categorical constitutional or statutory prohibition on applying third-party forfeiture provisions to attorney fees, while requiring careful review to protect legitimate representation and recognizing that receipt of forfeitable property as a fee does not itself establish wrongdoing by counsel.

The correct methodology is source, tracing, value, knowledge, and function. Investigators should determine the ultimate source of each payment; the accounts, trusts, entities, wires, or intermediaries through which it passed; the services actually rendered and value given; whether any portion was returned, redirected, held for, or expended for the benefit of the original principal; whether the transaction was bona fide or instead functioned to conceal, preserve, dissipate, or recycle forfeitable proceeds; and what the recipient knew or had reason to know. Applicable third-party and innocent-owner protections, including 18 U.S.C. § 983(d) in civil forfeiture, should be evaluated person by person and transaction by transaction.

The 1MDB civil-forfeiture proceedings illustrate the distinction. In a 2019 settlement resolving thirteen asset-forfeiture actions involving assets allegedly traceable to funds misappropriated from 1MDB, the Department of Justice recovered more than $700 million in assets while expressly providing for the release of $15 million to Jho Low's counsel for legal fees and costs. See, e.g., *United States v. Certain Rights to & Interests in the Viceroy Hotel Group,* No. 2:17-cv-04438 (C.D. Cal.), and related actions. The lesson is not that every professional payment is forfeitable; it is that federal investigators distinguish bona fide compensation from sham, asset-shielding, or recycling arrangements by tracing the money and testing the economic substance of the transaction. Congress should apply that same records-based methodology to substantial KRG-, KDP-, or Barzani-linked payments to United States attorneys, lobbyists, consultants, representatives, fiduciaries, or other professionals where evidence raises a source-of-funds question.

Nor should Congress treat commingling as the end of the inquiry. Federal asset-tracing practice recognizes that depositing funds into an account, converting them to account credit, transmitting them by wire or check, or commingling them with other funds does not necessarily destroy traceability. If United States Peshmerga-support funds entered pooled KRG, Barzani, corporate, trust, escrow, or attorney-administered accounts before legal fees were paid, Congress should reconstruct the sequence of deposits, balances, transfers, withdrawals, authorizations, and ultimate payments rather than assume that commingling severed the federal funding trail.

Congress should also distinguish proceeds-tracing from money-laundering facilitation. The inquiry should identify not only property demonstrably derived from an underlying fraud, diversion, or other specified unlawful activity, but also accounts, funds, entities, or assets allegedly used to facilitate transactions designed to conceal, transfer, integrate, or disguise those proceeds. The question is not whether the same physical dollars can be identified after passing through pooled accounts; it is whether the complete financial record permits investigators to trace economic value from its originating source to its ultimate use and to determine whether concealment or disguise was an intended purpose of any transaction.

DOJ further states that contractor officers agreed to unlawfully pay Mansour Barzani, a senior Peshmerga official, $0.25 per liter in exchange for exclusive access to deliver jet fuel in Kurdistan; that competitors were blocked; that DLA issued one-time-buy contracts at allegedly noncompetitive and inflated prices; and that DLA-derived funds were transferred to a Virginia trust established for Barzani's private benefit, from which approximately $30 million was transferred to purchase,

renovate, and improve 945 Foothill Road (one of multiple Barzani U.S. luxury properties). The Justice Department cautions that a civil complaint is an allegation and that the Government bears the burden of proof. We make the same distinction.

Public real-estate records identify a second Beverly Hills residence at 613 N. Canon Drive, acquired in September 2018 for $27 million by an LLC later linked in reporting to the Barzani family, and sold in July 2023 for $24.6 million. Plaintiffs contend the source of funds warrants comparison with the DLA-derived funds alleged in the Foothill Road complaint. That proposition is not established by the DOJ complaint. Congress should trace the Canon Drive funds independently.

The private investigation supporting the District of Columbia pleading, using retired FBI agents, identified more than 50 United States entities that Plaintiffs' investigators contend functioned as sham, front, nominee, or intermediary entities and that records in their possession allegedly link to Barzani family members, Barzani-controlled interests, or U.S.-based persons. Those characterizations remain disputed and require independent verification from corporate, banking, tax, beneficial-ownership, and transaction records. The pleaded enterprise is not one prime minister and one Washington representative. The operative caption and prior pleadings name, among others, Masoud Barzani, Waysi Barzani, Muksi Barzani, Areen Masrour Barzani, Omar S. Barzani, Treefa Aziz, Bayan Sami Abdul Rahman, Entifadh Qanbar, and U.S. counsel and facilitators including American attorneys and accountants. Congress need not reprint the caption. It should not treat the file as a two-person story.

FinCEN has identified the kinds of corporate and real-estate structures Congress should test. Treasury has warned that corporations, limited-liability companies, trusts, nominees, and other legal entities with little independent economic presence can be used to conceal beneficial ownership, mask participation in transactions, and obscure the source of wealth, particularly in high-value real-estate transactions. Congress should therefore reconstruct the identified U.S. entity network company by company and transaction by transaction: who formed each entity; who supplied its capital; who controlled it; who was its nominal and beneficial owner; what assets and accounts it held; what funds entered and left; and what persons, addresses, registered agents, attorneys, banks, trusts, counterparties, and properties recur across the network.

Treasury's October 1, 2026 *A7* action supplies an additional current control analogue. Treasury reported that *A7* sub-agents were separate companies but that their websites and bank accounts were controlled by A7 personnel, who accessed financial accounts through custom-built virtual private networks that masked their true location. That finding establishes nothing about the entities identified in this *Petition*. It does illustrate why nominal ownership and formal corporate separateness cannot end the inquiry. For every material company, trust, nominee, contractor, or intermediary identified here, Congress should determine who controlled bank credentials, websites and domains, payment instructions, signatory authority, invoices, personnel, contracting decisions, communications, and disposition of funds, and should compare that practical control with the ownership and control represented to banks, counterparties, SBA, DLA, DoD, Treasury, and other federal authorities. See U.S. Department of the Treasury, *Operation Economic Outcast Takes Unprecedented Action Against Sanctions Evasion Network Used by Iran* (Oct. 1, 2026).

The International Monetary Fund's 2022 guide to beneficial-ownership transparency supplies a complementary control test. It distinguishes legal ownership from beneficial ownership and explains that the natural person exercising ultimate control may sit behind chains of entities or may exercise control through arrangements other than direct equity ownership. It further cautions that ownership percentage and control are not necessarily the same; control may arise through voting arrangements, debt instruments, financial relationships, nominees, or other means. The IMF identifies an inability or refusal to explain an ownership or control structure as a potential red flag and describes lawyers, accountants, financial and wealth advisers, tax advisers, and trust or company service providers as gatekeepers whose services are often legitimate but can also be misused to obscure the natural person who actually controls or benefits from an entity. Congress should therefore ask, for every material entity and transaction, not merely who appears on paper, but which natural person ultimately owns, directs, controls, funds, or benefits; how that control is exercised; and whether the professionals who created or administered the structure understood and could explain it.[34]

Recent federal enforcement further demonstrates why investigators should not treat multiple corporate names as evidence of economic independence. In *United States v. Young*, announced September 16, 2026, DOJ alleges that sham vendors were made to appear to be legitimate third-party companies through fake bids, forged signatures, and fraudulent invoices, while the defendant allegedly controlled the vendors' bank accounts and used them to funnel public money back to himself. Those allegations remain unadjudicated and establish nothing concerning the entities identified here. The investigative principle is nevertheless directly relevant: where supposedly separate vendors, contractors, landlords, trusts, or corporate vehicles share common ownership, account control, funding, addresses, signatories, administrators, or ultimate beneficiaries, Congress should determine whether apparent inter-entity transactions were genuine arm's-length transactions or movements of value within a commonly controlled structure.

FinCEN's real-estate targeting work also demonstrates why this comparison matters: federal real-estate reporting has repeatedly exposed transactions involving beneficial owners or purchaser representatives already appearing in other financial-intelligence reporting. No single red flag establishes misconduct. The inquiry should be cumulative, comparing business purpose, ownership opacity, source of funds, all-cash acquisitions, unexplained or layered wires, shared addresses or counterparties, purchase price, source of wealth, and the use of attorneys, trusts, escrow accounts, nominees, or related entities before drawing conclusions.

Possible benefits to United States officials – an oversight lead requiring independent investigation.

KVF possesses records that they contend indicate that certain United States Army and USAID officials received or were offered substantial benefits, including interests in or preferential access to Barzani-

[34] International Monetary Fund, *Unmasking Control: A Guide to Beneficial Ownership Transparency* 1-2, 5-7, 17-19 (Richard Berkhout & Francisca Fernando eds., 2022) (distinguishing legal ownership from ultimate beneficial ownership and control; discussing complex and multijurisdictional structures, nominees, non-equity control, red flags, and professional gatekeepers).

linked oil concessions and related payments, while Barzani-owned or Barzani-linked companies sought favorable treatment on United States Government contracts, permits, or other governmental matters. These materials have not been adjudicated, and this *Petition* does not ask Congress to treat them as proof of bribery, corruption, or any criminal offense. Their significance is that they present a concrete and independently verifiable oversight question: whether any United States official received a financial or property benefit from persons or entities whose governmental business the official could influence, and whether any corresponding official action, recommendation, approval, contracting decision, permit, or other favorable treatment followed.

Congress should refer the underlying records, as appropriate, to the Department of Defense Inspector General, Army Criminal Investigation Division, USAID Office of Inspector General, and the Department of Justice Public Integrity Section; obtain relevant financial-disclosure, ethics, recusal, contracting, travel, communications, and beneficial-ownership records; and determine who received what benefit, from whom, when it was received or promised, what governmental matter was pending at the time, and whether any official action was taken in return.

American Professionals: Scope, Function, and Foreign-Influence Disclosure Questions

The original District of Columbia complaint alleges that several United States citizens, including lawyers, consultants, facilitators, and other persons identified in the civil litigation or investigative materials, provided substantial compensated services to Barzani- or KRG-linked interests and further allege that certain such activities formed part of undisclosed or unlawful conduct described in the pleadings. Those allegations remain unadjudicated. Plaintiffs' investigators have identified additional U.S. persons allegedly employed or retained by Barzani- or KRG-linked interests who do not appear on the FARA register. Congress should determine who was paid, by whom, in what amounts, and for what services; whether any U.S. person performed political activities, public-relations work, fundraising, lobbying, contracting assistance, representation before the United States Government, concealment of beneficial ownership, or other activity requiring disclosure or registration; and whether any compensation was derived from KRG funds, U.S.-derived funds, or other Barzani-linked sources.

Congress has investigated this architecture before. In 2010, the Senate Permanent Subcommittee on Investigations issued the bipartisan staff report *Keeping Foreign Corruption Out of the United States: Four Case Histories*, examining how politically exposed foreign officials, their relatives, and close associates used United States lawyers, lobbyists, bankers, real-estate and escrow agents, shell companies, and other American institutions to move or protect suspect funds in the United States. The Subcommittee focused not only on the foreign officials, but also on the American professional infrastructure that enabled transactions, the adequacy of source-of-funds diligence, beneficial-ownership transparency, PEP screening, and weaknesses in United States anti-money-laundering controls. The parallels do not establish misconduct by any person identified in this *Petition*. They establish that the investigative questions presented here fall within an established congressional oversight tradition.

The same Senate record illustrates why Congress should examine gatekeeper substitution and institutional migration. A failed or questioned transaction may be as informative as the transaction ultimately completed. Investigators should identify each bank, lawyer, escrow agent, real-estate professional, fiduciary, corporate-service provider, accountant, or other intermediary that declined a transaction, closed an account, reported source-of-funds information, raised a compliance concern, or demanded beneficial-ownership disclosure, and then determine whether substantially the same transaction, funds, client relationship, or asset migrated to another professional, account, entity, institution, or jurisdiction. A recurring sequence of rejection followed by substitution may reveal attempts to circumvent controls that would remain invisible if Congress examined only the institution that ultimately completed the transaction.

Attorney status does not convert nonlegal functions into privileged legal advice.

The D.C. Circuit recognizes attorney-client protection for confidential communications made for the purpose of obtaining or providing legal advice, including dual-purpose communications where legal advice was a significant purpose. But the privilege protects communications, not the underlying facts, and attorney participation alone does not make an operational record privileged. See *In re Kellogg Brown & Root, Inc*., 756 F.3d 754, 757-59 (D.C. Cir. 2014); *FTC v. Boehringer Ingelheim Pharmaceuticals, Inc.,* 892 F.3d 1264, 1267-68 (D.C. Cir. 2018). Congress should therefore distinguish privileged legal advice from nonprivileged underlying facts and from operational functions such as receiving or transmitting funds, maintaining account ledgers, administering trusts or companies, executing property transactions, supplying beneficial-ownership or source-of-funds information, maintaining business records, and performing other financial or administrative acts.

That same principle applies to the professional relationships identified here: the label “attorney,” “consultant” “adviser,” “lobbyist,” “fiduciary,” or “former official” should neither establish suspicion nor terminate inquiry. Congress should test the function actually performed, the compensation actually paid, the access or governmental result sought, and the contemporaneous work product and communications documenting the relationship.

Recent congressional practice reinforces the same functional distinction. Attorney involvement does not convert an employment, operational, financial, technological, administrative, or other nonlegal communication into privileged legal advice merely because a lawyer participated in it or attorney-supplied information appears within it. Investigators should identify the purpose, audience, confidentiality, and function of each communication, preserve legitimate privilege where it applies, and segregate protected legal advice from underlying facts and otherwise discoverable business or transactional records.

Congress should separately examine post-government relationships between former United States officials and KRG-, KDP-, PUK-, or Barzani-linked interests. Public reporting has identified multiple former American diplomatic, military, or governmental officials, including Joe R. Reeder, Harry Schute, Bradford Camp, Zalmay Khalilzad, Peter Galbraith, Paul Manafort, Richard Naab, David Tafuri, and others who subsequently undertook professional or commercial relationships involving Kurdish officials or institutions. Such post-government work is not inherently improper. It does, however,

warrant examination where the former official previously exercised responsibility over the same government, security relationship, assistance program, contracting environment, or foreign-policy issues from which the later private relationship derived value.

The issue has also drawn public-policy scrutiny beyond this *Petition*. Rubin separately identified a recurring pattern in which former United States diplomatic, military, and policy officials later entered professional or commercial relationships involving Kurdish officials or institutions. His commentary does not establish impropriety by any named individual and should not substitute for primary records. It reinforces the need for Congress to reconstruct the government-service and post-government compensation chronology person by person, including the official matters handled, prospective-employment contacts, recusals, departure dates, later retainers or equity interests, and the identity of the entities that ultimately supplied the compensation.

Federal Contracts, Future Employment, and the Revolving Door: Congress Should Reconstruct the Chronology

Post-government employment is not inherently unlawful. The concern becomes materially different where a United States official or employee participates in contracts, grants, assistance programs, procurement decisions, recommendations, or other particular matters affecting an entity while simultaneously seeking, negotiating, expecting, or being promised later employment, compensation, equity, consulting work, or another economic benefit from the same or related interests. Depending on the facts, relevant authorities include 18 U.S.C. § 201 (bribery and illegal gratuities), 18 U.S.C. § 208 (participation in matters affecting a financial interest, including a prospective employer), 18 U.S.C. § 207 (post-employment representational restrictions), the Procurement Integrity Act, 41 U.S.C. §§ 2101-2107, FAR 3.104, and 5 C.F.R. §§ 2635.601-.606 and 2635.702. The inquiry must therefore reconstruct the chronology rather than infer misconduct merely from later private employment.

Federal enforcement provides concrete examples of why timing matters. In *United States v. Darleen A. Druyun*, No. 1:04-cr-150 (E.D. Va. 2004), the Air Force's senior career acquisition official pleaded guilty to conflict-of-interest violations after negotiating prospective employment with Boeing while she remained responsible for Boeing procurement matters. DOJ later reported that Druyun had influence over billions of dollars in Boeing contract awards, modifications, and settlements; that Boeing had hired her daughter and future son-in-law; that Boeing recruited Druyun for an executive position while she remained responsible for Boeing matters, including the proposed $23 billion KC-767 tanker procurement; and that she admitted those employment-related favors influenced her contracting decisions. See U.S. Department of Justice, *Boeing to Pay United States Record $615 Million to Resolve Fraud Allegations* (June 30, 2006).

More recently, *United States v. James Soriano*, Nos. 3:23-cr-2282-TWR-1 & 3:24-cr-341-TWR-1 (S.D. Cal.), provides a modern procurement-bribery comparator. Soriano, a former public official at the Naval Information Warfare Center, admitted accepting hundreds of thousands of dollars in benefits from defense contractors, including jobs for family and friends, in exchange for helping those contractors secure and maintain hundreds of millions of dollars in federal contracts. DOJ reported

that he allowed contractors to draft procurement documents, submitted those documents through the acquisition process, advocated for favored contractors, and used other methods to steer contracts while concealing his conduct. Soriano was sentenced to 72 months in prison in September 2026. See U.S. Department of Justice*, Former Navy Civilian Employee Sentenced to 72 Months for Bribery and Tax Fraud Schemes* (Sept. 9, 2026).

These prosecutions do not establish misconduct by any person identified in this *Petition*. They establish the legal and investigative reason to determine whether governmental action and later private compensation were independent events or whether any contract, grant, recommendation, assistance decision, procurement action, or other official benefit was exchanged for, influenced by, or followed pursuant to a preexisting understanding concerning later employment or economic benefit.

Harry Schute presents a documented military-to-KRG relationship requiring that chronology. Contemporary reporting identifies Schute as having commanded an Army civil-affairs battalion in northern Iraq from 2003 into 2004 and later served as chief of staff for the Coalition Provisional Authority in northern Iraq. By September 2005, he was publicly identified as an adviser to the Kurdistan Regional Government; in a November 2005 speech he expressly referred to work he was then performing with the KRG; and a 2009 U.S. military public-affairs report identified him as head of security for the KRG Ministry of Interior. These records do not establish that Schute awarded or steered any particular contract or that his later compensation was improper. Congress should determine what contracting, reconstruction, security, procurement, vendor, or assistance responsibilities he exercised while serving the United States; which Kurdish governmental entities, contractors, or commercial interests he dealt with in that capacity; when discussions concerning subsequent KRG or private-sector work began; and the terms and value of any later employment, consulting, equity, investment, or other compensation associated with the same or related interests. See Washington Post, *Security Contractors in Iraq Under Scrutiny After Shootings* (Sept. 10, 2005); U.S. Department of Defense, DVIDS, Association of Friends, Heroes (Feb. 11, 2009).

Bradford Camp presents a similarly concrete government-to-private-sector sequence that warrants records-based examination. An April 2006 State Department cable records that KAR Group chief executive Baz Karim met with USAID Regional Representative Brad Camp to discuss KAR's current and proposed oil-industry projects, including refinery proposals, and that KAR reported United States advocacy for its bid on a proposed $1.3 billion refinery project submitted with a consortium of U.S. companies. Camp later entered the Kurdistan energy sector. Oryx Petroleum corporate filings identify him as Managing Director of Darb al-Iraq, assisting foreign investors seeking participation in Iraqi energy projects, investing directly in Kurdistan start-up opportunities, participating in development of an integrated petroleum project and the region's first major refinery, and later serving as an Oryx director. These facts do not establish that Camp improperly influenced any governmental contract or assistance decision. They do warrant examination of the governmental matters he handled, the entities and projects with which he interacted while in public service, the timing of later employment or investment discussions, and the compensation, equity, or other economic interests he subsequently obtained. See U.S. Embassy Kirkuk Cable 06KIRKUK82, Gas/Oil

Refinery To Be Built in Kurdish Region (Apr. 10, 2006); Oryx Petroleum Corporation Limited, Management Proxy Circular (May 1, 2017).

Post-Service Access, Independent Validation, and the Local Political Economy

Congress should examine a distinct structural vulnerability where a former United States official simultaneously advises a foreign government and participates in the same region's private commercial economy. Public reporting described retired Colonel Harry Schute, after his United States service, as a senior security adviser to the KRG while Point 62 Consulting provided security and political advice to elements of the KRG, including the Prime Minister's office and Interior Ministry, and security services to the oil and gas industry; reporting also described his involvement in KRG-linked security and tourism ventures. Those relationships do not establish misconduct. They do create a legitimate oversight question: whether a former U.S. official could help validate the stability, security, readiness, or reform claims of a foreign partner while also deriving private economic benefit from the same local political and commercial environment whose stability he was assessing or promoting. See Type Investigations, *American Evangelicals in Kurdistan* (July 12, 2010); Gulan Media, *Harry Schute Jr.: America, help to defend the Kurds* (Sept. 6, 2014); *The World, Retired US officials move into oil business in Kurdistan's "Wild West"* (July 30, 2016).

Congress should determine whether Schute, Camp, or similarly situated former United States personnel made representations to Congress, DoD, State, investors, contractors, journalists, or the public concerning KRG stability, Peshmerga capability, security-sector reform, corruption controls, or the desirability of continued American support while holding advisory, financial, contractual, equity, security, tourism, energy, or other commercial interests whose value depended upon continued KRG stability, foreign investment, security assistance, or political access. The issue is not whether such private work was prohibited. The issue is whether United States decision-makers were receiving an independent assessment – or an assessment from a participant in the regional political and commercial system being evaluated – and whether the audience was fully informed of any material advisory or financial interests bearing on that independence.

A foreign government can acquire more than lobbying assistance when former American officials enter its advisory and commercial ecosystem; it can also acquire the institutional credibility those officials accumulated while serving the United States. Congress should therefore determine whether public-service access, relationships, regional knowledge, or reputational authority were later used to reinforce claims about KRG stability, Peshmerga reliability, reform progress, investment safety, or the need for additional United States support, and whether any materially contrary information known to the speaker was disclosed, qualified, investigated, or omitted. This inquiry should remain evidence-based and should not infer corruption from post-government employment alone.

Congress should also distinguish mere proximity from actual overlap in the Kurdistan Region's post-2003 concession economy. The KRG's official contract archive confirms that the Qara Dagh production-sharing contract with Niko Resources, Vast Exploration, and Groundstar Resources was signed on April 28, 2008. The present record does not establish that Schute owned, managed, advised, or otherwise participated in that transaction, and this *Petition* does not imply such a role

absent evidence. The transaction is relevant only as one example of the broader commercial environment in which former United States military, diplomatic, development, and policy personnel later took security, energy, consulting, board, investment, or advisory roles. Congress should map major KRG production-sharing contracts and other strategic concessions against the dates, clients, compensation, equity interests, lobbying, security work, and advisory relationships of former U.S. personnel to determine whether any individual participated in, advised upon, influenced, or possessed nonpublic information concerning a specific governmental matter before later receiving compensation from a beneficiary or participant in that same matter. See Kurdistan Regional Government, Ministry of Natural Resources, Signed PSCs, Qara Dagh – Niko/Vast/Groundstar (Apr. 28, 2008).

The governing principle is chronology and actual overlap, not guilt by association. Congress should identify each former official's government responsibilities, the particular matters handled, contacts with prospective employers or clients, required ethics disclosures or recusals, departure date, later compensation and ownership interests, and any communications back to the United States concerning the same matters. Existing federal post-employment and conflict-of-interest authorities, including 18 U.S.C. §§ 207 and 208 and applicable procurement-integrity and ethics rules, should be applied only where their specific factual predicates are established. The central oversight question is whether public authority or government-derived credibility was ever converted into private advantage in a manner that compromised the independence or completeness of information later supplied to the United States.

Congress should reconstruct, person by person, the complete timeline of governmental authority and later private compensation: what contracts, grants, assistance programs, recommendations, procurements, or other official matters the individual handled; what discretion the individual possessed; which KRG-, Barzani-, contractor-, or commercially linked interests benefited; when employment or business discussions began; who initiated them; whether recusals or ethics disclosures were made; when the individual left government; the terms and value of subsequent employment, consulting arrangements, equity interests, oil interests, board positions, commissions, or other compensation; and whether the later private work concerned the same particular matters previously handled in government.

Congress should call Harry Schute and Bradford Camp to testify under oath at an oversight hearing concerning their respective United States Government responsibilities in the Kurdistan Region, any contracts, grants, assistance programs, procurement decisions, recommendations, or other governmental matters affecting KRG-, Barzani-, or related commercial interests in which they participated, and the timing, negotiation, terms, compensation, equity interests, and other economic benefits associated with their subsequent employment or commercial relationships involving those same or related interests. Their testimony should be supported by contemporaneous ethics disclosures, recusals, employment-negotiation records, procurement and contracting files, communications with prospective employers or business partners, compensation and equity records, and documents sufficient to establish whether discussions concerning later private employment or financial benefit began while either man was still exercising United States governmental authority.

Additional corporate records further identify Camp as a former United States Foreign Service Officer who served for two years in the Kurdistan Region and on an additional tour in Baghdad, and later as a Director in the National Security Council's Office for Iraq and Afghanistan. Oryx Petroleum subsequently identified Camp as a director while its principal Iraqi asset included a 65-percent participating and working interest in the Hawler license area, in which the KRG also held a participating interest. Those facts do not establish impropriety; they reinforce the need to compare Camp's public responsibilities, contacts, recusals, and ethics records with the timing and economic terms of his later private-sector roles in the same governmental and energy environment.

Peter W. Galbraith: Post-Government Expertise, Constitutional Advising, and Private Oil Interests

Public records report that former United States Ambassador Peter W. Galbraith was paid $75 million.

Former Ambassador Galbraith provides another, and unusually concrete, reason for Congress to examine the intersection between former United States officials, KRG policymaking, and private commercial interests. Galbraith has acknowledged that, after leaving United States Government service, he helped bring Norwegian oil company DNO into the Kurdistan Region in 2004, was paid by DNO, and entered into a financial arrangement with the company through a Delaware partnership, Porcupine LP. He further states that Kurdish leaders subsequently asked him in 2005 to advise them concerning negotiations over Iraq's permanent constitution. Galbraith's own account explains that the Kurdish proposals he supported included substantial regional authority over natural resources, including oil. He denies that his commercial interest influenced his constitutional advice and has stated that Kurdish leaders knew of his DNO relationship and that he acted solely as a private citizen without governmental authority.[35]

The temporal overlap nevertheless presents a legitimate congressional ethics and institutional-integrity question. Contemporary reporting described Galbraith as holding an economic interest connected to DNO's Kurdish oil development while advising Kurdish leaders on constitutional arrangements affecting regional authority over future oil development. None of those circumstances, standing alone, establishes illegality or proves that any constitutional provision was adopted to advance Galbraith's private interest. They do establish why Congress should determine what commercial interests existed, when they arose, what governmental or political actors knew of them, what services were performed for each client or principal, and whether any private financial interest overlapped with advice affecting the governmental framework governing that same industry.[36]

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[35] Peter W. Galbraith, "*A Statement By Peter W. Galbraith,*" The New York Review of Books (Jan. 14, 2010), https://www.nybooks.com/articles/2010/01/14/a-statement-by-peter-w-galbraith/ (acknowledging that he helped bring DNO into Kurdistan, was paid by DNO, entered into a financial arrangement through Porcupine LP, and later advised Kurdish leaders during the 2005 constitutional negotiations; disputing that the circumstances created a conflict of interest); NPR/WBUR, 'Adviser Sees No Conflict In Kurdish Oil Deals' (Nov. 12, 2009), https://www.wbur.org/npr/120360667/adviser-sees-no-conflict-in-kurdish-oil-deals.

[36] Peter W. Galbraith, "*A Statement By Peter W. Galbraith*," The New York Review of Books (Jan. 14, 2010), https://www.nybooks.com/articles/2010/01/14/a-statement-by-peter-w-galbraith/; NPR/WBUR, "*Adviser Sees No Conflict In Kurdish Oil Deals*" (Nov. 12, 2009), https://www.wbur.org/npr/120360667/adviser-sees-no-conflict-in-kurdish-

The financial consequences were substantial. In 2010, reporting concerning the ensuing DNO dispute described a British proceeding that resulted in an aggregate payment estimated at approximately $55 million to $75 million to Galbraith and another investor in connection with their interests; Galbraith has disputed publicly reported estimates of the value of his interest. The Petition therefore does not assign the entire reported amount to Galbraith personally without the underlying arbitration and payment records. Congress can obtain those records and determine the amount actually received by Galbraith or entities he controlled, the source and route of the payment, the nature and timing of the underlying contractual interest, and any continuing economic relationship with Kurdish oil interests.[37]

The Galbraith example demonstrates why post-government review should examine more than conventional lobbying. A former official may derive private value from specialized governmental knowledge, relationships, negotiating expertise, policy architecture, or access even when no later activity constitutes lobbying and even when the individual is no longer subject to the full range of federal employee restrictions. Congress should therefore examine not only whether former officials contacted the United States Government, but whether their prior governmental experience was subsequently monetized through foreign-government advising, natural-resource concessions, consulting arrangements, equity interests, contingent compensation, production-sharing interests, or other commercial relationships involving the same country or policy environment.

For former officials whose private work involved the same foreign officials, ministries, natural-resource concessions, security institutions, or governmental approvals encountered during federal service, Congress should reconstruct the transition chronologically and determine whether any governmental matter on which the person previously worked later produced a private financial or professional benefit. Where a former official's private firm later provided "market intelligence" or advisory services in the same region, Congress should determine what services were actually performed, who retained and compensated the firm, whether the work included contacts with United States officials or activity for a foreign principal, and whether any applicable disclosure or post-employment rule was triggered.

A Recurring Pattern? Corruption Risk, Patronage, Influence, and the Need for Integrated Oversight

The evidence assembled in this *Petition* warrants a broader institutional inquiry: whether repeated corruption, patronage, financial opacity, conflicts of interest, influence-seeking, and reliance upon politically connected intermediaries formed a recurring pattern within Barzani-linked governmental and commercial networks, and whether that pattern affected United States interests. The Petition

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oil-deals (Reporting the contemporaneous conflict-of-interest criticism and Galbraith's response that he was a private citizen and that Kurdish leaders knew of his business interests).

[37] Steve LeVine, "*An Anti-Corruption Crusader's $55 Million Haul*," Foreign Policy (Oct. 7, 2010), https://foreignpolicy.com/2010/10/07/an-anti-corruption-crusaders-55-million-haul/ (Reporting an aggregate payment of approximately $55 million to $75 million to Galbraith and another investor); NPR/WBUR, "*Adviser Sees No Conflict In Kurdish Oil Deals*" (Nov. 12, 2009), https://www.wbur.org/npr/120360667/adviser-sees-no-conflict-in-kurdish-oil-deals (Reporting Galbraith's dispute of a separate estimate that his stake could be worth more than $100 million).

does not contend that every person who advised, represented, invested with, lobbied for, or conducted business with the KRG or a Barzani-linked entity acted corruptly. Nor does one person's misconduct establish another's. The inquiry instead arises from recurrence across otherwise distinct settings: adjudicated findings of bribery and corruption involving Sirwan Barzani and Korek Telecom;[38] allegations and federal proceedings concerning other Barzani-linked transactions; repeated use of opaque companies, trusts, professional intermediaries, and real estate; substantial foreign-influence and lobbying activity in Washington; and documented instances in which former United States officials and other influential Americans subsequently developed professional or commercial relationships involving the same Kurdish governmental, security, energy, or foreign-policy environment in which they had previously operated.[39]

The distinction between corruption itself and the institutional environment in which corruption can flourish is important. Bradford Camp's post-government work does not establish corruption. Peter Galbraith's acknowledged commercial interests in Kurdish oil while separately advising Kurdish leaders do not, standing alone, establish illegality, and Galbraith has expressly denied that his commercial interests affected his advice. Those relationships are nevertheless relevant to whether KRG and Barzani-linked institutions systematically cultivated persons possessing governmental expertise, access, relationships, or reputational influence and whether private financial relationships sometimes overlapped with governmental or policy matters involving the same region. The *Korek* arbitral record is different in kind: there, the tribunal actually found that a regulatory outcome had been procured through bribery and corruption, including cash and real-estate benefits for public officials.

Congress should therefore examine pattern without collapsing distinctions.

It should identify which matters involve adjudicated corruption; which involve federal allegations awaiting adjudication; which involve disclosed and lawful commercial or professional relationships; and which merely present investigative leads. It should then determine whether recurring persons, entities, financial channels, law firms, consultants, lobbying relationships, governmental contacts,

[38] In a major March 2023 final award, the ICC International Court of Arbitration explicitly named Sirwan Saber Mustafa Barzani as the **"**controlling shareholder**"** of Korek. The panel unanimously found that Barzani and Korek Telecom orchestrated a massive corrupt scheme to unlawfully expropriate an $810 million investment belonging to international partners. In that award, and a subsequent $1.3 billion ICC financial ruling in September 2024, arbitrators held Sirwan Barzani personally, jointly, and severally liable alongside Korek Telecom. This legal designation reflects the court's finding that his personal ownership and administrative control over the company were inseparable from the corporate entity itself. He is a member of the ruling Barzani family of the KRG**.** In the portion of Kurdistan ruled by the Barzani regime, Korek Telecom was granted a functional monopoly on infrastructure and local preference due to close family ties to the ruling leadership.

[39] Active litigation in the U.S. District Court for the Southern District of New York represents the asset-recovery phase of the Iraq Telecom/Korek dispute. In Iraq Telecom Ltd. v. Mustafa, No. 25 Misc. 77 (DEH), the court stated on September 21, 2026 that the registered judgment against Sirwan Saber Mustafa ("Mr. Barzani"), Korek Telecom Company LLC, and Korek International (Management) Limited, accounting for post-award interest, totals approximately $1.81 billion plus post-judgment interest. See Dkt. 75, at 2–3 (S.D.N.Y. Sept. 21, 2026). The court denied a turnover motion without prejudice while permitting further discovery concerning assets held by IBL Bank. Separately, Alcazar Capital Partners Co. v. Kurdistan Regional Government concerns enforcement of a different telecom-related judgment. These proceedings should be kept analytically distinct.

real-estate structures, or methods of transferring value connect otherwise separate events. If the evidence establishes that bribery, undisclosed conflicts, opaque financial arrangements, patronage, or the monetization of governmental access repeatedly operated through overlapping networks, Congress should determine whether those practices were institutional rather than episodic.

The United States interest is not abstract.

Congress should determine whether any such recurring pattern distorted information supplied to American decisionmakers; affected military, security-assistance, procurement, sanctions, diplomatic, or foreign-policy decisions; diverted or placed at risk United States taxpayer funds; impaired enforcement of American law; created undisclosed conflicts among persons with access to United States officials; or enabled foreign governmental or commercial interests to obtain influence through relationships whose financial or institutional context was not fully understood by the American Government. The issue is not whether friendship with the United States or lawful advocacy on behalf of the Kurdistan Region is improper. It is whether American trust, access, financial support, and institutional funding relationships, or private interests were concealed or insufficiently examined.

Cultivating Influential Americans Was Described as a Deliberate KRG Strategy

The appearance of former United States officials in Kurdistan-related commercial and advisory roles should also be examined against contemporaneous academic analysis describing the cultivation of influential Americans as an affirmative component of KRG foreign policy. In a 2015 Carnegie Endowment analysis based substantially on interviews with and observations of Kurdish political elites, Renad Mansour described a sustained KRG strategy of developing relationships with United States lawmakers, maintaining substantial Washington lobbying operations, cultivating American media and public opinion, and attracting persons with established United States governmental relationships, including through financial incentives. That reporting does not establish unlawful influence or a quid pro quo by any named former United States official. Mansour specifically wrote that "[a]nother policy has been to attract key U.S. officials who were already working on Iraq with financial incentives," identifying former Ambassador Zalmay Khalilzad, former Iraq reconstruction administrator Jay Garner, and former State Department official Ali Khedery as examples of former United States officials who subsequently developed commercial or professional relationships involving the Kurdistan Region. Mansour further reported that KRG foreign-relations chief Falah Mustafa regarded having influential Americans financially invested in the region as a component of public diplomacy because former ambassadors and generals could continue to carry influence in Washington and could speak on behalf of the KRG.[40]

[40] Renad Mansour, "*How the Kurds Helped Draw the United States Back to Iraq*," Carnegie Endowment for International Peace (June 29, 2015), https://carnegieendowment.org/research/2015/06/how-the-kurds-helped-draw-the-united-states-back-to-iraq (describing KRG efforts to build relationships with U.S. lawmakers, lobbying and public-diplomacy activity, and a policy of attracting former U.S. officials with financial opportunities; identifying Zalmay Khalilzad, Jay Garner, and Ali Khedery; and Reporting Falah Mustafa's view that influential Americans invested in the region could continue to carry weight in Washington).

That contemporary account does not establish that any identified American violated law or ethical obligations, nor does lawful post-government employment itself imply misconduct. It does, however, supply evidence that relationships with influential former United States officials were perceived within KRG foreign-policy strategy not merely as ordinary commercial transactions, but as relationships capable of producing continuing influence in Washington.

Congress should therefore determine whether the post-government relationships identified in this *Petition* were isolated commercial decisions or formed part of a broader and deliberate influence strategy; who proposed, negotiated, financed, or facilitated each relationship; whether compensation, equity interests, consulting arrangements, oil interests, board positions, investment opportunities, or other economic benefits were involved; what governmental matters the former official had handled while in public service; what contacts with United States officials occurred after departure; and whether any foreign-agent, lobbying, ethics, post-employment, procurement, disclosure, or conflict-of-interest requirements applied.

The oversight question is therefore not simply whether individual Americans profited from Kurdistan-related opportunities.

It is whether the KRG or Barzani-linked interests systematically converted American governmental relationships into a continuing network of private financial relationships, advocacy, access, and influence, and whether United States institutions understood those relationships when making decisions involving aid, security assistance, contracts, sanctions, diplomacy, or other governmental support.

For each identified former official, Congress should determine the individual's prior governmental responsibilities; the date and circumstances of departure from public service; the identity of later Kurdish clients, principals, employers, or business partners; compensation and funding sources; the governmental matters on which services were provided; contacts with former agencies or colleagues; applicable post-employment, ethics, procurement, lobbying, or FARA requirements; and whether governmental relationships, nonpublic knowledge, or institutional access acquired in public service were subsequently used for private foreign interests.

Zalmay Khalilzad: A Documented Prior Financial-Inquiry Record

Public reporting supplies an additional person-specific reason for Congress to obtain primary financial records rather than rely on inference. In September 2014, Reuters reported that Austrian prosecutors confirmed an investigation after a United States request for legal assistance concerning Vienna bank records associated with former U.S. Ambassador Zalmay Khalilzad and his wife, Cheryl Benard. Reuters, attributing the underlying account to the Austrian magazine Profil, reported that Khalilzad was suspected of receiving large sums from construction and oil companies in Iraq and the United Arab Emirates and transferring $1.4 million to Benard's Vienna accounts. Profil reported that the Austrian seizure order identified EUR 1,152,486.49 (approximately EUR 1.15 million) as the amount involved. See Reuters, "*Austria freezes assets of former U.S. diplomat's wife*" (Sept. 9, 2014); Profil, "*Ermittlungen gegen US-Diplomaten Khalilzad und Ehefrau Cheryl Benard*" (Sept. 2014).

The public record also contains important exculpatory and limiting facts that should be preserved. Khalilzad and Benard denied wrongdoing; their lawyers stated that DOJ's 2013 request sought bank records and did not itself contain evidence of money laundering or request an asset freeze; and an Austrian appellate court soon lifted the restraint after concluding that sufficient grounds had not been shown. The cited reports identify no criminal charge against Khalilzad or Benard arising from the matter. This Petition therefore does not treat the 2014 investigation, the reported transfer, or the temporary account freeze as proof of wrongdoing. See Reuters (Sept. 9, 2014); Associated Press, "*Court lifts bank freeze on ex-US diplomat*" (Sept. 11, 2014).

Its congressional significance is evidentiary and chronological. The reporting concerned post-government business activity involving construction and oil companies in Iraq and the United Arab Emirates and a substantial cross-border transfer that generated a United States request for foreign banking records. Congress should obtain the underlying U.S. mutual-legal-assistance request, Austrian court and prosecutorial records, relevant bank records, transfer instructions, source-of-funds documentation, and records identifying the companies, counterparties, beneficial owners, and commercial purposes associated with the reported transfer. Those primary records can establish whether the transfer was entirely lawful, whether it had any connection to Kurdish or KRG-linked commercial relationships, and whether it bears at all on the post-government financial and influence questions presented here.

Contemporary reporting should be stated with currency precision: Reuters described a transfer of $1.4 million, while Profil identified EUR 1,152,486.49 – approximately EUR 1.15 million – as the amount involved in the Austrian proceeding. The later lifting of the Austrian freeze should also remain part of the record. It does not establish wrongdoing; nor does it erase the historical fact that United States authorities sought foreign banking records concerning the transfer. The appropriate congressional response is therefore records review, not accusation.

The documentary context of the Moore-Reeder communications warrants independent examination. Plaintiffs' investigative materials state that Moore's files include an email directed to Joe R. Reeder and a handwritten notation of Reeder's personal telephone number. The same broader collection also contains corporate, banking, beneficial-ownership, and other materials that Plaintiffs contend warrant investigation. The presence of those materials in the same collection does not establish that Reeder received them, knew of them, participated in the transactions they concern, or engaged in wrongdoing. Congress should obtain the complete, unaltered Moore files and determine the date, subject matter, attachments, recipients, and purpose of the Moore-Reeder communication; whether it concerned any financial, corporate, trust, property, or governmental matter examined elsewhere in this *Petition*; and, if so, the nature and scope of Reeder's professional role.

Congress should examine recurring professional functions without inferring them from contact alone. If the same attorney or professional is documented as serving in roles such as entity organizer, offshore-trust liaison, account controller, bank reference, paymaster, property administrator, or conduit to government, that recurrence may be relevant to control, knowledge, source of funds, beneficial ownership, and the practical importance of the professional relationship.

Such recurrence is not itself unlawful. This *Petition* does not presently assert that Reeder performed any of those functions. Congress should determine from the underlying records whether his documented KRG role included any financial, entity, trust, property, or transactional function beyond disclosed legal, advocacy, or governmental-relations activity.

Follow the Money: Source, Routing, Beneficiary, and Control

The financial inquiry should not stop with the immediate payor or recipient. Congress should reconstruct each material flow of funds from its originating and beneficial source through every trust, company, nonprofit, attorney account, escrow, intermediary, nominee, financial institution, reimbursement, indemnity, guaranty, or other conduit to the ultimate recipient and beneficiary. For each transaction, investigators should establish the amount and date; originating source and beneficial owner; nominal payor; every intermediary and account used; financial institutions involved; recipient; stated purpose and actual use; person authorizing the payment; person directing its route; person controlling the funds; and any right, influence, service, access, or other benefit obtained in return. The same analysis should be conducted across related litigation, advocacy, lobbying, public-relations, nonprofit, real-estate, contracting, and governmental activities.

The same current federal complaint illustrates why financial tracing should not stop when government-derived money reaches the first domestic recipient. Investigators alleged that money received by Oxygen Forensics, Inc. from United States government customers did not remain with the U.S. company: approximately half of its revenue was transferred to a Cyprus affiliate as purported “royalties” and “licensing fees,” including at least 128 transfers totaling approximately $19.05 million from a U.S. Chase account to foreign accounts, while the Government alleged that the same foreign shareholders controlled the intermediary and were the economic beneficiaries. The allegations remain unproved, but the investigative principle is directly relevant: for every material U.S.-derived payment identified here, Congress should trace the original payment, each subsequent transfer, the stated commercial justification, the invoice or contract, the account controller, and the ultimate economic beneficiary. See United States v. Reiber & Davydov, No. 2:26-mj-05499-DUTY (C.D. Cal. Sept. 18, 2026), Aff. ¶¶ 104-115.

Congress should reconstruct the full cycle of each material alleged scheme: authorization and source of funds; initial transfer; intermediaries and layering; performance or execution; asset conversion or expenditure; concealment or reporting; ultimate beneficiary; and any subsequent retaliation, obstruction, or disposition of proceeds. OHCHR's use of a “full cycle” methodology in a materially different detention context illustrates the investigative value of following conduct from inception through consequence rather than isolating a single transaction in the middle of the chain.

Investigators should trace account control rather than rely upon the payee name appearing on a check, invoice, wire instruction, or reimbursement report. The FBI affidavit in *United States v. Soofer* describes an alleged mechanism in which payments nominally made to purportedly independent vendors were deposited into an account controlled by the same principal after vendor names were added as assumed business names. That matter establishes no fact here, but it illustrates why a

nominally different payee may not represent a different economic actor when the funds ultimately enter an account controlled by the same principal or beneficial owner.

The inquiry should not end when taxpayer or foreign-source funds leave the account that originally received them. Congress should trace economic value through affiliated entities, vendor payments, consulting fees, reimbursements, bank accounts, trusts, attorney-controlled accounts, escrow arrangements, real estate, improvements, professional fees, family expenditures, and other conversions until the ultimate asset, use, or beneficiary is identified. The relevant question is continuity of economic value and control through transformation, not whether the same physical dollars remained segregated at every step.

Congress should trace both direct and indirect financing. The absence of a direct payment from an alleged principal to an ultimate recipient does not answer the investigative question where funds may have passed through companies, trusts, family members, professional accounts, reimbursements, escrow arrangements, nominees, or other intermediaries. The inquiry should follow economic value from originating source through every intermediate holder or transaction to ultimate use and beneficiary.

Congress should not assume that a common financial enterprise retains the same revenue source, entity names, intermediaries, or ostensible business purpose over time. The inquiry should determine whether apparently different Barzani-linked activities – oil, government contracting, military assistance, trusts, property, family expenses, professional fees, and other transactions – were successive or parallel revenue streams connected by recurring beneficial owners, financial channels, professional facilitators, accounts, or methods of concealment.

Congress need not determine at the outset that a payment was unlawful before tracing it. The antecedent questions are factual: whose money was it, where did it come from, through whom did it pass, who ultimately received or benefited from it, what activity did it finance, and who controlled its use? Once that chain is established, Congress and the responsible agencies can determine whether FARA, sanctions, anti-money-laundering, tax, procurement, nonprofit, ethics, forfeiture, or other federal requirements are implicated. The issue is not simply who received money; it is who supplied it, who controlled it, what conduct the payment purchased or supported, and whose interests the recipient was expected to advance.

For each material fund flow, Congress should reconstruct a fund-flow and potential laundering-chain model: (1) the alleged predicate source of proceeds or diverted funds; (2) the first recipient; (3) each layering or onward transaction; (4) every intermediary, nominee, trust, LLC, professional account, escrow, and financial institution; (5) entry into or movement through the United States financial system; (6) asset acquisition, expenditure, legal fee, family expense, or other ultimate use; (7) the beneficial recipient; and (8) evidence bearing upon whether concealment of source, ownership, control, location, nature, purpose, or beneficiary was an intended objective of the structure. Investigators should then compare ostensibly separate transactions to determine whether legal fees, family expenses, real estate, litigation funding, corporate administration, Dubai/UAE routing, and

other United States expenditures shared common originating funds, intermediaries, accounts, beneficial owners, decisionmakers, or concealment methods.

Public Power, Private Wealth, and the Risk of Institutional Capture

From Public Assets to Private Wealth: Source, Ownership, and Potential Proceeds

A central anti-corruption question is whether public authority was exercised in the public interest or instead used to sustain private wealth, position, or the interests of a narrow governing network. Transparency International identifies fragile checks and balances, weak rule of law, patronage, clientelism, cronyism, abuse of state resources for financial or political gain, conflicts of interest, policy or state capture, and political impunity as recurring institutional corruption risks. In extreme circumstances, it warns that the state apparatus itself can be used to advance narrow private interests. See Appendix Source 173.

Recent Iraqi reporting supplies a current domestic context for that structural inquiry. Al-Estiklal reported on September 28, 2026 that Iraqi analysts and commentators described corruption as intertwined with the structure of political power, patronage networks, and competing centers of influence, and questioned whether repeated creation of new anti-corruption councils could dismantle entrenched networks. The article also reports criticism that anti-corruption institutions themselves may become ineffective, politicized, or protective of entrenched interests. That reporting establishes no fact concerning the KRG, the Barzani family, or any person identified here. Its relevance is methodological: Congress should test whether the transactions identified in this Petition reflect isolated misconduct or recurring institutional mechanisms through which public authority, contracting, revenue, political protection, and private economic interests became mutually reinforcing. See Appendix Source 198.

Congress should apply that framework as an investigative method, not as a predetermined label. It should determine whether KRG oil revenues, federal assistance, defense resources, public contracting authority, governmental property, or other state resources were kept institutionally separate from the private financial interests of officials, family members, nominees, and affiliated entities. The controlling questions remain factual: who supplied the money, who exercised actual control, whose interests were served, what public purpose was documented, and who ultimately received the economic benefit.

Congress should likewise determine whether public authority, diplomatic access, security institutions, and public funding remained instruments of public governance or were, in any instance, converted into tools for advancing private interests, exercising coercive control, shielding favored relationships, or suppressing scrutiny. The answer should come from contemporaneous records identifying who authorized the action, what public purpose was stated, who benefited, and what legal or institutional safeguards applied.

Anti-corruption safeguards are ineffective if formal restrictions can be circumvented through family-held interests, affiliated companies, nominees, licensing arrangements, revenue-sharing structures, trusts, or professional intermediaries. Congress should therefore test economic benefit and actual control rather than formal title alone and determine whether any relevant interest was routed through relatives, corporate vehicles, trusts, professional intermediaries, or other structures that obscured the person ultimately exercising control or receiving the benefit. See Appendix Source 176.

France's 2026 *Saleh* proceeding provides a useful comparative investigative model, not evidence concerning the persons or transactions addressed in this *Petition*. French prosecutors allege that sons of former Yemeni President Ali Abdullah Saleh laundered embezzled public funds and corruption proceeds through foreign bank accounts, Paris real estate, and property-holding companies, while the defense contests whether the illicit origin of the acquisition funds has been proved. Its relevance is methodological: the proceeding illustrates an asset-provenance inquiry that attempts to connect alleged public loss to identifiable private assets across jurisdictions and then seeks confiscation or recovery of those assets.[41]

The central financial question is not merely whether particular assets are valuable or whether members of a politically powerful family became wealthy. It is the provenance of that wealth. Congress should reconstruct whether identifiable revenues, public funds, state-controlled commercial income, procurement proceeds, oil revenues, public-property interests, or other governmental resources moved – directly or through intermediaries – into assets beneficially owned, controlled, enjoyed, or transferred for the benefit of private persons. Where the evidence supports such a chain, the inquiry changes from unexplained wealth to the possible conversion of public resources into private family wealth.

A particularly useful federal asset-recovery analogue is the Justice Department's Kleptocracy Asset Recovery Initiative litigation involving Teodoro Nguema Obiang Mangue of Equatorial Guinea. DOJ emphasized the disparity between an official government salary of less than $100,000 and the accumulation of hundreds of millions of dollars in assets, then pursued specific United States assets through civil forfeiture while tracing funds through intermediaries and corporate entities. The matter ultimately produced a settlement requiring relinquishment of more than $30 million in assets. That case establishes nothing about the Barzanis; its relevance is methodological. Congress should compare identifiable lawful income with asset accumulation, identify nominees and entities used in acquisition or control, and trace the purchase funds asset by asset rather than infer corruption merely from wealth. See U.S. Department of Justice, *Second Vice President of Equatorial Guinea Agrees to Relinquish More Than $30 Million of Assets Purchased with Corruption Proceeds*

[41] Sana Sbouai & Mariam Shenawy, "*French Prosecutors Seek Up to 5 Years in Prison for Sons of Ex-Yemeni President Saleh Over Ill-Gotten Assets*," OCCRP (Sept. 16, 2026), https://www.occrp.org/en/news/french-prosecutors-seek-up-to-5-years-in-prison-for-sons-of-ex-yemeni-president-saleh-over-ill-gotten-assets; Parquet national financier, Tribunal judiciaire de Paris, Actualités mensuelles (Sept. 2026) (listing hearings concerning aggravated laundering of corruption and misappropriation of public funds, "biens mal acquis yéménites"), https://www.tribunal-de-paris.justice.fr/75/actualites-mensuelles-parquet-national-financier. The *Saleh* defendants contest whether the fraudulent origin of the funds has been proved; the matter is cited here only as a comparative asset-tracing and recovery model, not as evidence concerning any person identified in this Petition.

(Oct. 10, 2014). (*United States of America v. One Michael Jackson Signed Thriller Jacket, and Other Michael Jackson Memorabilia; Real Property Located on Sweetwater Mesa Road in Malibu, California; and One 2011 Ferrari 599 GTO,* No. 2:11-cv-03582 (U.S. District Court for the Central District of California). A parallel component of this asset-recovery effort targeting his aircraft was filed in a separate jurisdiction: United States of America v. One Gulfstream G-V Jet Aircraft**: No. 1:11-cv-01874** (U.S. District Court for the District of Columbia).

Trace the asset backward.

For every substantial residence, commercial property, trust interest, company interest, securities account, bank account, aircraft, vehicle, investment, loan receivable, or other significant asset associated with persons examined in this *Petition*, Congress should identify: (1) who beneficially owns or controls it; (2) when and for what price it was acquired; (3) who supplied the purchase funds; (4) the account and jurisdiction from which those funds originated; (5) each intermediary through which they passed; (6) the lawful income or commercial transaction asserted to explain the funds; and (7) whether that asserted source is supported by contemporaneous banking, tax, corporate, contractual, and governmental records.

Do not begin with the mansion and infer corruption. Begin with the public money and trace where it went. Then trace the mansion backward to determine where its purchase money came from.

Private enrichment should be tested against corresponding public loss.

If the evidence indicates that a private asset or payment originated from governmental resources, investigators should identify the corresponding public ledger entry, missing revenue, inflated contract, unauthorized transfer, diverted receivable, discounted disposition, unremitted oil revenue, public guarantee, state-company transaction, or other governmental loss. The most probative cases may be those in which the same transaction can be reconstructed from both directions: a measurable depletion of public resources and a corresponding private acquisition or benefit.

Investigators should not limit asset tracing to property held in the name of the public official whose conduct is under examination.

The relevant inquiry includes assets held by adult children, other relatives, close associates, nominees, trusts, holding companies, fiduciaries, employees, professional intermediaries, or other persons where evidence provides a basis to determine whether the official or another family member supplied the funds, exercises effective control, enjoys the economic benefit, directed the acquisition, or can cause the asset to be transferred. Ownership by a relative or associate, standing alone, proves none of those propositions.

No single jurisdiction may possess the entire financial picture.

Current Iraqi reporting also reinforces the need to treat asset recovery as a cross-border, multi-asset inquiry rather than a search for domestic cash alone. Al-Estiklal reports that many assets

targeted in Iraq's current anti-corruption drive are believed to be held outside Iraq and that recovery efforts extend beyond cash to real estate, land, residential compounds, luxury vehicles, and valuable jewelry. Those reports establish nothing about any Barzani-linked asset. They reinforce the investigative method used throughout this Petition: trace value across jurisdictions and successor forms, identify beneficial ownership and effective control, and determine whether property acquisitions, improvements, refinancing, sales, luxury assets, or other holdings can be connected to particular public sources of funds. See Appendix Source 198.

The source of funds may be in Iraq or its subnational Kurdistan Region; the transmitting entity in a third country; the correspondent bank in the United States or Europe; the holding company in another jurisdiction; and the ultimate property in London, Paris, Virginia, Florida, North Carolina, California, or elsewhere. Congress should therefore reconstruct transactions across jurisdictions rather than treating each company, account, transfer, or property as a self-contained event.

Open-source reporting can identify an investigative lead; it does not by itself complete the tracing analysis.

The relevant question is not whether an individual or family has been widely accused of corruption, nor whether ownership of a particular asset is publicly disclosed. Transparency of title does not establish legitimacy of source, just as an allegation of corruption does not establish that a particular purchase was made with corrupt proceeds. Congress should obtain the underlying banking and transactional records necessary to connect – or to exclude – a particular public source of funds from a particular private asset.

Transparent ownership is not the same thing as lawful provenance. Asset tracing should identify not only the alleged beneficiary but the alleged victim.

Where competent authorities ultimately establish that identifiable foreign public funds were unlawfully converted into assets located in the United States or transmitted through the United States financial system, the resulting questions may include confiscation, restitution, restoration, and the identity of the public entity or population to which recovered value properly belongs. Congress can examine what federal asset-recovery mechanisms exist and whether appropriate United States agencies possess sufficient information to apply them where the evidentiary requirements are satisfied.

The evidence assembled in this *Petition* presents a substantial question whether significant public resources of both the subnational Kurdistan Regional Government and the federal Republic of Iraq were diverted, transferred, appropriated, or otherwise converted for the private benefit of Barzani family members, associated entities, or intermediaries. The Petition does not ask Congress to infer that proposition from wealth alone. It asks Congress to perform the accounting necessary to prove or disprove it: identify the public revenue, identify the authorized governmental destination, identify the actual recipient, follow each transfer, identify the ultimate beneficial owner, and determine whether the transaction had a documented lawful governmental or commercial purpose.

If public money can be traced into private assets, the issue is no longer simply "corruption" in the abstract. It becomes an asset-provenance inquiry capable of being tested account by account, transaction by transaction, property by property, and beneficiary by beneficiary. Conversely, where the transactional record establishes an independent lawful source of funds, that evidence should be credited. The purpose of congressional investigation should be to replace inference with tracing.

Congress should reconstruct the misappropriation; cross-border movement; transformation into private wealth; beneficial ownership and effective control; acquisition of an identifiable asset; and, only where the legal and evidentiary predicates are established, confiscation, restitution, restoration, or other recovery analysis.

Executive Wealth, Public Funds, and the Congressional Transparency Gap

The contrast with the American financial-disclosure system is instructive. Under the Ethics in Government Act framework, covered senior United States officials file public financial-disclosure reports identifying complete chain: public asset or revenue; alleged diversion or specified assets, income, liabilities, outside positions, transactions, and other financial interests. The Office of Government Ethics explains the premise directly: transparency is a critical part of government ethics, and Congress determined that citizens should know their leaders' financial interests. Not every report is automatically posted online; federal law provides both posting and report-based public access depending on the filer. See U.S. Office of Government Ethics, Public Financial Disclosure Guide; 5 U.S.C. §§ 13101-13111.

No comparably transparent public accounting has been identified in the sources reviewed for this *Petition* for the compensation, allowances, benefits, financial interests, and accumulated wealth of the senior leadership of the Kurdistan Regional Government, including the Prime Minister. That gap should be tested against the complete Iraqi and KRG legal record rather than assumed from the absence of an easily accessible public filing. Congress should obtain the governing statutes, regulations, salary schedules, asset declarations, audit records, and any nonpublic filings that exist.

The oversight question is straightforward. Congress has appropriated or overseen substantial American assistance touching KRG and Peshmerga institutions while the publicly available record does not provide a clear, independently verifiable accounting of what the KRG Prime Minister is officially paid, what allowances and benefits accompany that office, what financial disclosures are required, or how declared lawful income compares with identifiable assets and economic interests. Congress should not infer unlawful enrichment from that information gap. It should close the gap with records.

Congress should therefore obtain the relevant salary records, executive allowances and benefits, asset declarations, tax or financial filings lawfully available to investigators, beneficial-ownership records, banking and source-of-funds information, and other evidence necessary to compare official and other lawful income with identifiable wealth accumulation. Where domestic disclosure mechanisms are incomplete, inaccessible, or nonpublic, Congress can employ United States financial-

intelligence, banking, customs, sanctions, tax, beneficial-ownership, and international asset-tracing authorities to reconstruct the record.

A government capable of recording the salaries of hundreds of thousands of public employees should be capable of telling Congress what its Prime Minister is paid – and of providing the records necessary for meaningful scrutiny of whether extraordinary private wealth can be reconciled with lawful disclosed income.

Whether any United States official knowingly facilitated or enabled the alleged diversion, concealment, or laundering of public funds should be investigated as a separate question.

Congress should determine whether any current or former United States official, employee, contractor, adviser, or agent knowingly facilitated, enabled, concealed, approved, protected, or materially assisted the diversion, transfer, laundering, investment, or concealment of allegedly misappropriated KRG or Iraqi public funds or resulting assets; whether any person used governmental office, access, influence, classified or nonpublic information, diplomatic channels, procurement authority, assistance programs, regulatory discretion, or other federal resources to reduce scrutiny or facilitate a transaction; and whether any such person or close associate received compensation, future employment, investment opportunity, property interest, gift, travel, or other financial or professional benefit from a person or entity whose interests were affected.

Mere diplomatic engagement, policy support, continuation of assistance, failure to detect misconduct, or an erroneous policy judgment does not establish complicity.

Congress should distinguish intentional assistance or concealment from negligence, bureaucratic fragmentation, reasonable reliance on incomplete information, lawful policy discretion, or ordinary disagreement. The inquiry should therefore reconstruct what each responsible official and agency knew, when they knew it, what warnings or contrary information they received, what authority and duties they possessed, what action they took or declined to take, and whether any undisclosed conflict, recusal issue, financial relationship, or post-government benefit affected the decision.

To test that question, Congress should obtain contemporaneous agency memoranda, intelligence and law-enforcement reports where lawfully available, assistance and appropriations briefing materials, sanctions and compliance analyses, procurement and contracting files, conflicts and ethics disclosures, recusals, calendars, communications with KRG or Barzani representatives, communications with United States lobbyists and attorneys, and records of any subsequent private employment, consulting, investment, board, or other compensated relationship involving officials who participated in the relevant governmental decisions.

Lawyers are not categorically outside FARA.

Legal representation in qualifying judicial, law-enforcement, or administrative proceedings may fall within FARA's statutory exemption, but the existence of an attorney-client relationship does not itself exempt separate activities undertaken for a foreign principal. Congress therefore should

determine whether any attorney or law firm identified in these matters engaged, directly or indirectly, in policy advocacy, governmental outreach, public-relations or reputation-management activity, legislative strategy, dissemination of informational materials, or other activities outside the protected scope of ordinary legal representation; whether any such activity was undertaken at the request, direction, or control of a foreign principal; and whether all resulting FARA registration and disclosure obligations were satisfied. See 22 U.S.C. § 613(g); 28 C.F.R. § 5.306.

Golden Eagle, GEGI, and the U.S. Corporate Infrastructure Congress Should Examine

The complaint and related papers treat Barzani-created Golden Eagle Global and GEGI-type vehicles as part of the alleged and documented concealment and contracting apparatus, not merely as a line in OCCRP Reporting. Plaintiffs allege those fronts were used to obtain or disguise DoD-facing work, move funds, and conceal beneficial ownership to qualify for preferential contracting treatment by DOD and SBA. That theory overlaps the California forfeiture complaint but is not limited to 945 Foothill Road. Congress should pull formation, beneficial-ownership, banking, and contracting files for Golden Eagle Global, GEGI Management, and related Ingomar or nominee structures, and compare them with DLA payment streams and SBA approval authorizations.

Case Study Ten – Alleged False Woman-Owned-Business Certification: Did U.S. Facilitators Conceal Barzani Ownership to Obtain SBA, DLA, and DOD Contracts and Other Government Awards?

Federal court filings allege that Valerie Cupp, acting as U.S. attorney Jonathon Moore's key associate, helped establish and manage United States corporations to mask Barzani beneficial ownership, submitted fraudulent documents to the Small Business Administration and other agencies, falsely presented herself as a woman-owned business owner, and thereby helped secure United States government contracts for Golden Eagle entities. The same pleading alleges that Moore created and directed Golden Eagle and other corporate structures, managed banking and financial transactions, and caused false filings with United States agencies to secure government-funded contracts. Those allegations remain unadjudicated. See Third Amended Complaint, *Kurdistan Victims Fund v. Barzani*, No. 1:24-cv-00278-RDM, ECF No. 85, paras. 28-30, 63 (D.D.C. June 4, 2025).

The Barzani principal specifically identified in the Golden Eagle/GEGI documentary record is **Mustafa "Babo" Barzani, brother of Prime Minister Masrour Barzani**. OCCRP reported that leaked records repeatedly pointed to Mustafa Barzani as exercising control over Golden Eagle Global; a separate internal memorandum described him as the sole owner of GEGI Management LLC. The Third Amended Complaint more broadly alleges that Cupp established and managed U.S. corporations to mask the beneficial ownership of Masrour Barzani, Mustafa Barzani, Katja Vrecar Barzani, and Muksi Barzani. Congress should therefore test, from the original corporate, banking, SBA, DLA, tax, and beneficial-ownership records, whether Mustafa "Babo" Barzani was the actual beneficial owner or controller of Golden Eagle Global, GEGI Management LLC, or related entities at each relevant certification, award, payment, and transaction date. These are reported documentary characterizations and pleading allegations, not adjudicated findings. See Third Amended Complaint, ECF No. 85 ¶ 30.

The ownership-and-control issue goes to the core of the federal preference, not to a technical label. SBA's current WOSB criteria require an eligible concern to be at least 51 percent owned and controlled by women who are United States citizens, with qualifying women managing day-to-day operations and making long-term decisions. Congress should obtain the historical rules applicable on each certification date and determine whether the woman identified on paper actually supplied qualifying ownership, exercised actual control, managed the enterprise, and received the economic benefit, or whether an undisclosed Barzani interest supplied capital, directed material decisions, controlled the company, or received the benefit. See 15 U.S.C. sec. 645(d); 13 C.F.R. sec. 127.700; U.S. Small Business Administration, *WOSB Federal Contract Program eligibility criteria*.

If the documentary record establishes that material ownership or control was knowingly concealed to obtain a woman-owned contracting preference, the potential federal injury would run through the entire procurement chain. SBA would have been the eligibility gatekeeper; DLA and other DoD components may have been the awarding or paying agencies; competing eligible firms may have been displaced; and the United States Treasury may have paid contracts obtained through an unsupported status representation. Congress should therefore reconstruct the alleged chain as: ownership/control representation -> SBA certification or reliance -> preferential procurement access -> DLA/DoD award or payment -> transfer, distribution, or economic benefit to the actual controlling or beneficial interests.

The alleged domestic role is independently important. Moore is an American attorney and Cupp is a United States resident who, according to the Complaint, performed corporate, banking, recordkeeping, agency-filing, and ownership-representation functions necessary for the entities to operate inside the federal procurement system. Congress should determine whether they acted independently, negligently, as ordinary professional service providers, or knowingly as agents or facilitators of undisclosed Barzani ownership and control. Professional status does not establish wrongdoing, but neither should it obscure the operational question: who prepared the certification, who knew the actual ownership and control, whose instructions were followed, and who received the resulting federal economic benefit.

KVF states that it possesses documents authored, transmitted, maintained, or associated with Moore and Cupp that it contends independently corroborate the ownership-and-control allegations. Congress should obtain the complete SBA certification file; every WOSB, EDWOSB, small-business, or related ownership-and-control representation; SAM representations; corporate formation and amendment records; stock or membership ledgers; operating and voting agreements; powers of attorney; capitalization records; tax filings; bank signature cards; KYC files; Moore and Cupp communications concerning ownership, control, certification, and federal contracting; DLA responsibility and award files; contracting-officer records; invoices; payments; subcontracting records; and all records showing who actually directed Golden Eagle's affairs and received the resulting economic benefit. KVF should produce the records in its possession with provenance, date, author, recipient, metadata where available, and chain-of-custody information.

For every award dependent in whole or in part on WOSB or another preferential eligibility representation, Congress should determine: whether the representation was accurate when made; who prepared, approved, signed, or transmitted it; who knew the actual ownership and control; whether SBA, DLA, DoD, or another agency relied on it; the total amount awarded or paid as a result; what portion flowed to or benefited Barzani-linked persons or entities; which otherwise eligible competitors were displaced, if any; and what funds, penalties, suspension/debarment remedies, damages, or forfeitable proceeds may be recoverable if fraud is established. Federal law expressly provides penalties and remedies for knowingly misrepresenting a concern as owned and controlled by women to obtain qualifying federal contracts. See 15 U.S.C. sec. 645(d); 13 C.F.R. sec. 127.700. Other potentially applicable provisions, depending on proof, include 18 U.S.C. secs. 1001 and 287 and the False Claims Act, 31 U.S.C. secs. 3729-3733.

The October 1 DOJ Directive supplies a current DOJ intake checklist for this procurement question. Congress should determine whether any Golden Eagle-, GEGI-, or related SBA/DLA matter involved knowledge or participation by corporate management; concealment of actual ownership, control, affiliation, or economic benefit from SBA, DLA, contracting officers, auditors, or other federal authorities; repeated conduct lasting three years or more; effects on more than one taxpayer-funded program or governmental function; or federal loss, payments, proceeds, or other financial harm at or above the Directive's $25 million benchmark. None of those factors proves fraud by Valerie Cupp, Jonathon Moore, Golden Eagle, GEGI, or any Barzani-linked person. Their relevance is that DOJ has now identified these features as aggravating considerations in corporate fraud enforcement, making a contract-by-contract and certification-by-certification federal review particularly appropriate.

Independent DOJ DLA Fraud Allegation: Congress Should Test the Two Procurement Chains Together, without Conflating Them

The Golden Eagle/SBA allegations should be examined alongside, but not conflated with, the Justice Department's separate April 22, 2026 civil forfeiture case. DOJ initially alleges that, from 2016 through 2020, a Virginia-based defense contractor and others engaged in a corrupt scheme to obtain more than $700 million from the Defense Logistics Agency for fuel deliveries supporting U.S. military operations during Operation Inherent Resolve. DOJ further alleges that contractor officers agreed to pay General Mansour Barzani, identified as a senior Peshmerga official, a per-liter bribe for exclusive access to deliver jet fuel in Kurdistan; that competitors were blocked from Erbil International Airport; and that DLA issued one-time-buy contracts to the contractor at allegedly noncompetitive and greatly inflated prices. DOJ alleges that approximately $30 million in funds received from DLA as a result of the scheme were transferred through a trust established for Barzani's private benefit and used to acquire and improve a Beverly Hills mansion. These remain allegations in an initial DOJ civil forfeiture complaint. See U.S. Department of Justice, Office of Public Affairs, *Justice Department Seeks to Forfeit Beverly Hills Mansion Purchased with Proceeds of Scheme to Defraud U.S. Military and Bribe an Iraqi Official* (Apr. 22, 2026).

That federal action does not allege that Valerie Cupp, Jonathon Moore, Golden Eagle, GEGI, or any SBA eligibility representation participated in the DLA fuel scheme, and it should not be used as proof of the separate Golden Eagle allegations. Its significance is institutional and investigative: DOJ is

already initially alleging large-scale DLA procurement fraud in the same regional security and contracting environment, involving U.S. military operations and an alleged private benefit to a Barzani family official. Congress should therefore determine whether the two alleged procurement mechanisms were wholly separate or intersected at any point through contractors or subcontractors, contracting personnel, access or security arrangements, bank accounts, trusts, intermediaries, beneficial owners, payment streams, facilities, or ultimate beneficiaries. SBA-OIG, DLA, DoD OIG/DCIS, and DOJ should compare the complete vendor, eligibility, award, invoice, payment, banking, beneficial-ownership, and communications records rather than examine the matters in separate silos.

The scale must be stated precisely. DOJ says the contractor allegedly obtained more than $700 million from DLA as part of the alleged scheme; the complaint does not establish that $700 million is the Government's loss, and no court has adjudicated that amount as fraud damages. Congress should distinguish total contract receipts from proven loss, overcharges, profits, proceeds, restitution, civil damages, and forfeitable property. That same discipline should govern the Golden Eagle inquiry: if an SBA ownership-or-control representation is shown to have been false, investigators should determine which specific DLA/DoD awards depended on it, how much the United States actually paid, who received the economic benefit, and what amount is lawfully recoverable.

Current Federal Enforcement Model: False SBA Eligibility, Actual Control, and Front-Company Procurement Fraud

A current Department of Justice prosecution supplies a directly relevant enforcement model. On September 29, 2026, Thomas E. Lauer and Rebecca J. Davis pleaded guilty in the Middle District of Pennsylvania to conspiracy to commit major fraud against the United States arising from federal set-aside contracts. DOJ reported that five Letterkenny Army Depot contracts awarded through the SBA 8(a) Business Development Program exceeded $80 million. Davis admitted making false and fraudulent SBA submissions, including a certification concerning program rules governing control and one-time eligibility; Lauer and Davis also admitted entering contracts while knowing that applicable program and prime-contractor performance requirements would be violated. A separate $5.3 million service-disabled-veteran-owned-small-business contract was obtained through a false performance representation. The plea agreements required millions of dollars in restitution tied to loss or revenues derived from the affected contracts. See U.S. Department of Justice, U.S. Attorney's Office for the Middle District of Pennsylvania, *Two Defendants Plead Guilty To Conspiring To Obtain Over $80 Million In Government Contracts Through Fraud* (Sept. 29, 2026).

The relevance is methodological, not evidentiary. The *Lauer-Davis* prosecution does not establish that Golden Eagle, Valerie Cupp, Jonathon Moore, or any Barzani-linked person committed comparable misconduct. It does establish that false representations concerning the characteristics that create preferential federal eligibility – including actual control and required performance – can become the basis of a major-fraud investigation. Congress should therefore test the reality behind the certification: who supplied capital, who exercised day-to-day and long-term control, who selected and supervised personnel and subcontractors, who performed the required work, who bore

commercial risk, who prepared and approved the certifications, and who ultimately received the economic benefit.

The earlier indictment in the same *Letterkenny* matter provides additional operational detail. Prosecutors alleged that the nominal SBA-qualified participant and her existing employees played no meaningful role in the contracts while other individuals actually ran the work; that workers were shifted onto the qualifying company's payroll to create the appearance of compliance with a self-performance requirement; and that an Army official supplied confidential information in connection with a major award. Those allegations were not findings when charged, and they do not establish comparable federal-insider conduct here. They do, however, identify a concrete question Congress should test: whether any SBA, DLA, DoD, contracting-office, or other federal employee received contrary ownership or control information; facilitated or approved a questionable certification; supplied nonpublic procurement information; or otherwise affected the award, continuation, or payment of any Golden Eagle-related federal contract. See U.S. Department of Justice, U.S. Attorney's Office for the Middle District of Pennsylvania, *Four Individuals Charged With Fraudulently Obtaining Government Contracts Intended For Disadvantaged Small Business Owners* (Dec. 15, 2022).

The federal court record makes the investigative principle even more explicit. In *United States v. Boone*, the district court described an Army CID investigation that broadened to determine whether an SBA-qualified company was being used as a "front company" by other persons to obtain 8(a) set-aside contracts. The court also found that an earlier SBA-OIG inquiry had been narrowly focused on program eligibility and had not examined the contracts themselves or whether the company operated as a pass-through. The lesson for this *Petition* is important: prior certification, prior agency contact, or the absence of an earlier charge does not establish that the broader contracting architecture was previously examined. Congress should conduct both an eligibility audit and a contract-performance/beneficial-control audit. See *United States v. Boone,* Crim. No. 1:22-cr-00426-JPW, Doc. 354, at 4-7 (M.D. Pa. Aug. 17, 2026).

Boone also supplies a practical investigative blueprint. Army CID reconstructed the matter through contract files, contracting-officer assignments, government email archives, labor records, computer imaging, interviews of procurement personnel, and efforts to obtain personal communications. When Army CID recognized that it lacked specialized SBA expertise, investigators concluded that they "needed an expert in the room" and brought SBA-OIG into the investigation. Congress should use the same integrated method here: SBA-OIG expertise should be combined with DLA contracting records, DoD OIG/DCIS procurement-fraud expertise, and DOJ authority rather than treating the Golden Eagle allegations as solely an SBA-certification issue or solely a DLA-contracting issue. The agencies should formally deconflict and share evidence so that one component does not close, archive, or narrow an inquiry on the assumption that another component is examining the same conduct. See id. at 10-19.

The same authorities demonstrate why preservation must precede, not follow, a serious procurement-fraud inquiry. The *Boone* court recorded that an earlier SBA-related criminal case did not proceed in part because attempts to recover original or critical SBA records failed due to "SBA document destruction practices and inconsistent record keeping practices." In the later

investigation, Army CID obtained a comprehensive set of a contracting official's government emails because investigators were concerned that notice of the investigation could lead to deletion. Once critical procurement records are gone, their loss can materially impair a later criminal case regardless of the seriousness of the underlying allegations. See id. at 6-7, 13-14.

That preservation lesson has particular force here. Plaintiffs have separately placed before the District Court a Delaware proceeding transcript that they contend concerns destroyed or potentially destroyed records. Congress should verify the witness's identity and exact testimony before attributing destruction to any individual. Those assertions remain disputed and do not themselves establish spoliation, obstruction, or criminal conduct. But because Moore is also alleged to have participated in Golden Eagle/GEGI corporate, ownership, banking, and federal-contracting structures examined in this section, Congress should not wait to resolve the ultimate legal characterization before preserving the underlying evidence. It should immediately secure relevant Moore/Ingomar, Golden Eagle, GEGI, SBA, DLA, banking, trust, corporate, email, messaging, cloud, device, and contracting records from the direct custodians and from independent third parties capable of reconstructing any missing record.

The recovery analysis should be equally disciplined. The 2022 *Letterkenny* indictment sought forfeiture corresponding to approximately $85 million in allegedly fraudulently obtained Army contracts, while the 2026 guilty pleas resulted in materially smaller restitution amounts tied to loss or revenues retained. Congress should therefore distinguish, contract by contract, among total award value, amounts actually paid, government loss, profits or revenues retained, proceeds received by undisclosed beneficial interests, forfeitable property, restitution, civil damages, penalties, and suspension or debarment remedies. Contract value should not automatically be equated with loss. Depending on the proof and the value of the relevant procurement, Congress should also examine the Major Fraud Act, 18 U.S.C. sec. 1031, which applies to qualifying federal procurements or assistance of $1 million or more, in addition to the other potentially applicable provisions identified above.

The enforcement structure is itself instructive. The *Letterkenny* matter ultimately involved coordinated work by DoD OIG/DCIS, Army CID, SBA-OIG, VA OIG, and DOJ. That pattern supports a coordinated Golden Eagle review by SBA-OIG, DoD OIG/DCIS, DLA contracting and investigative authorities, and DOJ, with responsibility assigned for preserving records, reconciling ownership and control, tracing federal payments, identifying displaced eligible competitors if any, and determining what criminal, civil, administrative, suspension/debarment, forfeiture, or restitution remedies are supported by the evidence.

Contract-by-Contract Federal Procurement and Eligibility Audit

The Complaint's allegations concerning sham corporations and misrepresented ownership should be tested contract by contract rather than at the level of general suspicion. For every DoD, DLA, SBA, or other federal award, subcontract, assistance payment, set-aside, small-business preference, or

procurement vehicle involving Golden Eagle, GEGI, Ingomar-related entities, Ster Group,[42] or other Barzani-linked companies, Congress should obtain the complete award and responsibility file and identify the legal and beneficial owners, controlling persons, affiliates, managers, subcontractors, and source of capitalization as of each material certification date.

The review should compare representations concerning ownership, control, size, eligibility, responsibility, conflicts, foreign affiliation, subcontracting, and beneficial ownership against corporate records, bank and KYC files, tax records available through lawful process, communications, trust and nominee arrangements, actual management, and the ultimate economic beneficiaries of federal payments. Congress should identify each representation that induced award, payment, reimbursement, or preferential treatment; determine who prepared, signed, transmitted, or knew of it; calculate the United States funds received under any unsupported certification; and trace related-party transfers, private expenditures, property acquisitions, professional fees, or other ultimate uses of those funds.

These issues are increasingly appearing across independent proceedings rather than within a single civil complaint. A newly filed District of Delaware legal action places overlapping Barzani-linked persons, Delaware entities, trusts, beneficial-ownership structures, foreign-source funds, attorney-administered accounts, and U.S. property interests into a separate federal record. That convergence is itself reason for Congress to obtain the underlying documents and determine where the financial trails intersect.

The need to look beyond record title has now surfaced in another federal proceeding involving Jonathon Moore, where the disputed subjects include trusts, beneficial interests, property-holding entities, source and movement of funds, attorney-administered accounts, and structures separating legal title from underlying beneficial ownership. Congress should therefore trace beneficial ownership and source of funds through the complete chain of trusts, nominees, LLCs, fiduciaries, law-firm or administrative accounts, and ultimate beneficiaries.

A newly filed federal proceeding in Delaware identifies additional documentary leads concerning these same structures. Citing OCCRP's review of banking, corporate, and law-office records, the filing records that an internal corporate record described GEGI Management LLC as maintaining an administrative account receiving Barzani family funds; that a September 2020 memorandum attributed to American attorney Jonathon Moore described funds regularly transferred from Kurdistan to GEGI for family expenses; and that banking records concerning U.S. property reflected funds routed through an account held by Moore's law firm and identified internally as holding GEGI funds. Congress should obtain the underlying records rather than rely on either litigant's characterization of them.

[42] According to leaked legal files published by OCCRP and a declassified 2008 U.S. State Department cable, Masrour Barzani has historically acted as the hidden majority shareholder of Ster Group. Internal corporate emails from the family's U.S. legal advisors explicitly referred to Ster Group as "Masrour Barzani's overseas company".

Congress should obtain the September 2020 Moore memorandum, the internal GEGI administrative-account record, and the underlying bank statements themselves, because the allegations can be tested directly against contemporaneous source documents rather than secondary characterization.

The concealment issue is not merely inferential. OCCRP reports that an internal communication from attorney Jonathon Moore described implementation of a "strict policy of confidentiality" through corporations, LLCs, or trusts having "no ascertainable link or connection to the family," and recommended another entity to hold family assets. Congress should obtain the original communication and associated entity files and determine whether these structures served legitimate privacy and security purposes, as representatives of Masrour Barzani have maintained, or whether any were intended or used to conceal beneficial ownership, source of funds, politically exposed person status, conflicts of interest, tax obligations, sanctions exposure, or other information material to United States financial institutions or government agencies.

KVF's records go beyond that public reporting. KVF possesses documentary records that it contends warrant examination of whether Moore coordinated with offshore trust companies or other fiduciary or corporate-service providers to create, maintain, or administer structures intended to obscure Barzani beneficial ownership. Congress should obtain the underlying correspondence, trust-company files, formation instructions, beneficial-owner certifications, KYC/AML submissions, letters of wishes, nominee or protector arrangements, account-opening materials, and related communications, and determine whether the objective was limited to lawful privacy or extended to preventing banks, regulators, federal agencies, counterparties, or other compliance systems from learning who actually owned, controlled, funded, or benefited from the assets.

Congress should also determine whether entities that received United States Government contract payments or participated in United States-funded security procurement supplied money for private Barzani-family expenditures or assets. OCCRP reports that Golden Eagle entities fulfilled contracts for the U.S. military and supplied security-related equipment, while leaked financial records indicate that more than $10 million used for Barzani-linked United States purchases originated with Golden Eagle. Those facts do not establish that United States contract proceeds themselves financed private expenditures. They create a directly testable tracing question: whether federal contract or assistance payments entered the same Golden Eagle accounts, affiliates, pooled accounts, or financial channels from which family expenditures were subsequently made.

GEGI Management should be examined as a potential central clearing account rather than merely another holding entity. OCCRP reports that an internal control sheet described GEGI Management LLC as formed for the sole purpose of maintaining an administrative bank account to receive Barzani-family funds used for United States property-related costs, and that a September 2020 Moore memorandum described regular transfers from Kurdistan to GEGI for family expenses. Congress should obtain the complete ledger and bank history and map every incoming source against every outgoing family expenditure, property payment, professional fee, credit-card reimbursement, trust transfer, and related disbursement.

Congress should determine whether privately beneficial commercial entities derived value from governmental access controlled by members of the same family. If an entity beneficially controlled by a senior official or close family member was compensated for obtaining permits, approvals, contracts, licenses, access, or other governmental action from institutions over which the family exercised official influence, Congress should determine the ownership, compensation, decisionmakers, governmental approvals, conflicts disclosures, and ultimate disposition of the resulting revenues.

Alleged Expropriation Affecting U.S. Hotel-Brand and Commercial Interests

The original District of Columbia complaint alleges an expropriation with a direct United States commercial nexus. Plaintiffs alleged that Qasim Omer Abdulakdir Bndean and his company, Wzakan, held property and commercial rights in the Kurdistan Region that were unlawfully taken without compensation by Barzani-linked actors; that the affected interests included "American hotel rights"; and that the resulting economic injury extended not only to Bndean and Wzakan but also to the United States business grantors of Wzakan's hotel licenses. Compl. ¶¶ 487-92, Dkt. 61. These allegations remain unadjudicated and should be independently verified rather than treated as established fact.

The allegation presents a distinct congressional concern because the United States interest is not confined to taxpayer funds or assets physically located in the United States. If political or governmental power was used to seize, redirect, or impair a hotel project carrying rights licensed or granted by United States companies, the resulting harm could extend to American contractual rights, franchise or management rights, trademarks and brand value, licensing revenue, investment expectations, and confidence in the security of U.S. commercial activity abroad. Congress should determine which United States hotel companies or licensing entities granted the relevant rights; what contractual, franchise, management, trademark, or licensing interests they possessed; what revenues or rights were lost or impaired; what representations were made to those companies; and whether any Barzani-linked person or entity subsequently obtained or exploited the property, project, licenses, brand relationships, or commercial opportunity.

Congress should obtain the underlying Wzakan hotel-license and brand agreements, franchise or management agreements, correspondence with the United States licensors, property and land records, KRG approvals and permits, investment licenses, financing records, tax and customs records, corporate ownership records, notices of termination or interference, and communications identifying who directed or benefited from the alleged transfer or expropriation. Investigators should contact the relevant United States hotel-brand owners or licensors directly to determine what they understood occurred, what economic loss or interference they experienced, and whether the matter was reported to the Department of State, Department of Commerce, U.S. diplomatic posts, insurers, lenders, or other federal agencies.

Congress should also determine whether the alleged taking was an ordinary commercial dispute or whether property and business rights were used as instruments of retaliation against a critic of senior KRG leadership. That inquiry should remain evidence-based and should compare the timing of

any criticism, threats, governmental or regulatory actions, changes in ownership or control, interference with licenses or permits, and subsequent disposition of the property or commercial opportunity.

The Delaware overlap has now broadened further. In *Moore v. Moore*, C.A. No. 1:26-cv-00835-GBW (D. Del.), a September 13, 2026 supplemental filing places before another federal court disputed questions involving the One Wood Road property and One Wood Revocable Trust, including record title, beneficial interests, control, trust rights, source and disposition of property funds, property-holding entities, attorney-administered accounts, and structures separating legal title from underlying beneficial ownership. The filing further identifies evidence concerning offshore companies owning United States companies, including Delaware entities, which in turn held United States property, and corporate, LLC, and trust structures having no readily ascertainable public connection to the alleged beneficial family interests. Those allegations are not findings of wrongdoing. Their significance for congressional oversight is cumulative: the same categories of legal and financial structures now recur across multiple independent proceedings and should be examined together rather than transaction by transaction in isolation.

Congress should also obtain and review the federal and arbitral record in the Iraq Telecom/Korek proceedings to determine whether findings, discovery materials, ownership records, financial evidence, or collection proceedings identify overlapping Barzani-linked entities, beneficial owners, intermediaries, trusts, financial channels, or United States persons appearing elsewhere in this *Petition*. The existence and scope of any overlap should be established from the underlying judicial and arbitral record rather than inferred from collateral pleadings.

The Iraq Telecom/Korek record is especially significant because it contains adjudicated arbitral findings concerning bribery, corruption, concealed payments, and the use of real estate to procure official action for the benefit of a Barzani-linked commercial enterprise. The DIFC Court of Appeal's June 16, 2025 judgment recounts an ICC tribunal's March 2023 finding, on the balance of probabilities, of an unlawful-means conspiracy involving Sirwan Saber Mustafa and associates, and describes the appellants' participation in procuring the Iraqi Communications and Media Commission's 2014 decision through bribery and corruption. The Petition relies on those reported arbitral findings within their stated scope; it does not present them as a criminal conviction or a finding against other Barzani family members. The DIFC Court of Appeal's published judgment recounts that the tribunal found the evidence, taken together, overwhelmingly supported that conclusion; that the appellants bribed the CMC through London property purchases and paid bribes disguised as legal and consulting fees; and that the CMC would not have issued the challenged decision absent the bribery. The DIFC Court of First Instance rejected the set-aside application on August 29, 2024, and the Court of Appeal dismissed the appeal on June 16, 2025.[43]

[43] Dubai International Financial Centre Courts, *Korek Telecom Company LLC & Ors v Iraq Telecom Limited & Anor*, [2024] DIFC CA 016, Judgment of the Court of Appeal (June 16, 2025), especially paras. 57-75 (recounting the ICC tribunal's bribery and corruption findings), and procedural history paras. 4-7 (noting rejection of the set-aside application on Aug. 29, 2024 and dismissal of the appeal on June 16, 2025), https://www.difccourts.ae/rules-decisions/judgments-orders/court-appeal/1-korek-telecom-company-llc-2-korek-international-management-limited-3-sirwan-saber-mustafa-v-1-iraq-telecom-limited-itself-and.

Public reporting based on the arbitral record described the tribunal's award against Korek and Sirwan Barzani at approximately $1.65 billion. The current United States enforcement record is larger: in September 2026, the Southern District of New York described the registered judgment, including post-award interest, as approximately $1.81 billion plus post-judgment interest. See *Iraq Telecom Ltd. v. Mustafa*, No. 25 Misc. 77 (DEH), Dkt. 75, at 2–3 (S.D.N.Y. Sept. 21, 2026). Reporting on the arbitral record further describes approximately $21.9 million paid to IC4LC, which the tribunal characterized as a sham vehicle through which illicit payments were routed, including payments recorded as legal and consulting fees. These findings do not establish that unrelated persons or transactions identified elsewhere in this Petition were part of the Korek scheme. They do, however, supply a documented comparative model of how a Barzani-linked commercial enterprise was found to have used intermediaries, ostensibly legitimate professional fees, foreign entities, real property, and regulatory influence to transfer value and obtain governmental action. Congress should determine whether any persons, entities, banks, attorneys, intermediaries, accounts, addresses, or methods appearing in the Korek record overlap with the structures described elsewhere in this Petition.[44]

The enforcement record also gives the Korek matter a direct United States judicial dimension. In March 2025, Iraq Telecom advised the Southern District of New York that the United States District Court for the Eastern District of Pennsylvania had entered a judgment confirming the foreign arbitral award under 9 U.S.C. § 207, that the judgment had been registered in the Southern District of New York, and that Iraq Telecom intended to pursue post-judgment discovery and enforcement against Sirwan Saber Mustafa, Korek, and related entities or third parties subject to the court's jurisdiction. Judge Dale E. Ho granted Iraq Telecom leave to serve post-judgment papers by mail. The order does not independently re-adjudicate the tribunal's bribery findings, but it confirms that the award moved beyond a foreign arbitral record into United States judgment-enforcement proceedings. Congress should obtain the complete Eastern District of Pennsylvania and Southern District of New York enforcement records, including post-judgment discovery, restraining notices, asset information, third-party subpoenas, and any records identifying United States assets, accounts, entities, intermediaries, or professional facilitators connected to collection.[45]

American Lawyers, U.S. Banking Access, and the Financial Infrastructure of Foreign Wealth

Plaintiffs possess documents they contend show that attorney Jonathon Moore provided financial institutions with letters of recommendation, good standing, or similar professional assurances

[44] Tariq Tahir, "*Revealed: The UK suburban homes where bribed Iraqi officials fled mobile phone corruption fallout*," The National (Oct. 22, 2024), Reporting from the arbitral record that Korek and Sirwan Barzani were ordered to pay Iraq Telecom $1.65 billion; describing the London-property bribes and approximately $21.9 million paid to IC4LC; and quoting the tribunal's characterization of IC4LC as a sham vehicle for illicit payments, https://www.thenationalnews.com/news/mena/2024/10/22/london-homes-bribed-iraq-officials/.

[45] U.S. Department of Justice, *Prominent Global Law Firm Agrees to Register as an Agent of a Foreign Principal* (Jan. 17, 2019) (Skadden agreed to register under FARA, pay more than $4.6 million, and implement robust procedures for federal inquiries and FARA compliance after DOJ found that false and misleading statements had led the FARA Unit to conclude registration was unnecessary).

concerning Barzani-linked persons or entities while possessing information that, Plaintiffs contend, indicated relevant funds were derived from illicit or unlawful sources. Congress should obtain the letters, drafts, instructions, supporting materials, and related communications and determine precisely what Moore knew when each representation was made; what facts concerning source of wealth, source of funds, beneficial ownership, foreign-official status, or potentially illicit proceeds were disclosed or omitted; and whether the letters influenced a bank's decision to open, maintain, expand, or refrain from restricting an account or relationship. These allegations should be tested against the documents rather than assumed.

A September 2026 federal complaint also supplies a current analogue for examining the professional layer without presuming professional wrongdoing. In *Reiber & Davydov*, investigators alleged that a Virginia attorney and registered agent continued providing corporate and filing services to foreign owners after sanctions restrictions took effect; the affidavit states that, because the professional was a Virginia bar member and the company's registered agent, the filings allegedly gave the concealment of foreign ownership and control "the appearance of legitimacy." The complaint further alleges that OFAC advised investigators that the specified trust and corporate-formation services would have been prohibited absent a license. Those allegations are not findings, and they establish nothing about any lawyer identified in this Petition. They do show why Congress should determine whether professional credentials, registered-agent status, legal opinions, corporate filings, recommendation letters, trust or escrow accounts, or other services merely documented lawful transactions or instead supplied institutional credibility or operational assistance to a structure whose actual ownership, control, funding, or beneficiary materially differed from its public presentation. *See United States v. Reiber & Davydov*, No. 2:26-mj-05499-DUTY (C.D. Cal. Sept. 18, 2026), Aff. ¶¶ 42, 47-57.

An attorney's professional role does not authorize the attorney to lend professional credibility to a representation the attorney knows to be false or to assist a client's fraud. In *Nix v. Whiteside*, Chief Justice Burger explained that although counsel owes loyalty and vigorous advocacy to the client, counsel "is precluded from taking steps or in any way assisting the client in presenting false evidence." 475 U.S. 157, 166-71 (1986). *Nix* arose in the distinct context of threatened client perjury at trial; it does not establish misconduct merely because a lawyer represents or speaks favorably about a controversial client. The District of Columbia Rules supply the broader framework relevant here: Rule 4.1 prohibits a lawyer, in representing a client, from knowingly making a false statement of material fact or law to a third person and, in specified circumstances, from withholding a material fact when disclosure is necessary to avoid assisting a client's criminal or fraudulent act; Rule 8.4(c) separately prohibits dishonesty, fraud, deceit, or misrepresentation. Those principles make Moore's contemporaneous knowledge material. Congress should determine whether the assurances he supplied to financial institutions were accurate and complete when made, whether he knew facts materially inconsistent with those assurances, and whether his professional standing was used – knowingly or otherwise – to shield the true source, ownership, control, or character of Barzani-linked funds.

United States v. Mark S. Scott provides a particularly relevant federal enforcement analogue for the use of an attorney's professional role to overcome financial-institution compliance concerns. Scott,

formerly an equity partner at international law firm Locke Lord LLP, was convicted after trial of conspiracy to commit money laundering and conspiracy to commit bank fraud for his role in laundering approximately $400 million in proceeds of the international OneCoin fraud through purported offshore investment funds. *United States v. Scott*, No. 17-cr-630 (ER), 2023 WL 6064329 (S.D.N.Y. Sept. 14, 2023), aff'd sub nom. *United States v. Greenwood*, Nos. 23-7199, 24-368 (2d Cir. Jan. 31, 2025) (summary order).

The evidentiary sequence is especially instructive. Before receiving the relevant funds, Scott had been sent an article identifying numerous indicia that OneCoin was a fraudulent pyramid scheme, had been informed that banks around the world were blocking OneCoin accounts, and knew that law enforcement was investigating OneCoin. When enhanced AML/KYC scrutiny later required substantiation of investor wealth and source of funds, the evidence established that Scott concealed the OneCoin connection, drafted fraudulent "letters of comfort" for other attorneys to place on their letterhead and sign, prepared backdated and fabricated supporting documents, and continued making false representations concerning the source and purpose of the funds. The district court held that the evidence was sufficient to establish his complicity in false representations to financial institutions, and the Second Circuit affirmed his convictions.

Scott does not establish wrongdoing by Jonathon Moore, and representing a controversial foreign client is not unlawful. Its relevance is methodological and substantially narrower: where an attorney supplies banks with professional assurances concerning a foreign client, entity, source of wealth, source of funds, or beneficial ownership, investigators appropriately reconstruct what the attorney actually knew when the assurance was made – including adverse reporting actually received, governmental or law-enforcement information, banking restrictions, internal client records, transaction documents, and prior communications – and compare that knowledge with what the attorney affirmatively represented or omitted to the financial institution. Congress should apply that records-based inquiry to every Moore letter of recommendation, good-standing letter, source-of-funds representation, beneficial-ownership statement, or comparable professional assurance identified in the record.

The question is not whether Moore was obligated to believe adverse news reporting; it is whether information actually known to him – including documentary and transactional information in his own files - was materially inconsistent with professional assurances he later supplied to banks or other financial institutions.

The inquiry should include the banks' own compliance records, including account-opening files, KYC and customer-due-diligence materials, beneficial-ownership certifications, politically exposed person assessments, source-of-wealth and source-of-funds documentation, enhanced-due-diligence records, risk ratings, transaction-monitoring alerts, and internal compliance communications. For each letter, Congress should reconstruct what Moore knew before he wrote it by comparing the date and content of the assurance with the financial, trust, LLC, wire, beneficial-ownership, and communication records already in his possession. The question is not merely whether an attorney handled Barzani-linked money; it is whether professional credibility was used to help that money

obtain or retain access to the American financial system despite information already possessed concerning its source.

A LAW LICENSE DOES NOT SHIELD KNOWING FINANCIAL FACILITATION.

The Mark Scott prosecution is attorney-specific. Scott was an equity partner at a prominent international law firm. SDNY proved that he used legal and corporate expertise to create purported investment funds, disguise the source and ownership of approximately $400 million in OneCoin fraud proceeds, route money through foreign accounts, and participate in false representations to banks, including United States banks, designed to evade anti-money-laundering procedures. At sentencing, DOJ summarized the point starkly: Scott had "used his law license as a means to participate in a massive money laundering scheme." He was sentenced to 10 years in prison and ordered to forfeit approximately $392.94 million. See Source 216.

The relevance to this Petition is functional rather than associative. Representation of a controversial client, formation of a company or trust, preparation of a bank letter, receipt of a professional fee, or use of an attorney trust account is not itself misconduct. Congress should determine, transaction by transaction, whether any Barzani attorney remained within lawful professional representation or instead knowingly became an operational financial facilitator by designing entities or trusts, moving or escrowing funds, supplying or endorsing source-of-wealth or source-of-funds explanations, characterizing transactions, communicating beneficial-ownership information, routing funds through professional accounts, or creating structures intended to defeat anti-money-laundering, sanctions, tax, procurement, or beneficial-ownership controls. The inquiry must turn on person-specific evidence of function, knowledge, purpose, and intent.

LEGAL-ADVICE CLAIMS SHOULD BE TESTED AGAINST THE ADVICE ACTUALLY GIVEN AND THE FACTS ACTUALLY DISCLOSED.

The Scott appeal also rejected an effort to use another law-firm partner's out-of-court understanding as a substitute for admissible evidence of Scott's state of mind; the Second Circuit said that, to the extent the partner's understanding mattered, the proper method was to call the partner as a witness. That evidentiary ruling does not erase attorney-client privilege and does not authorize compulsory disclosure of privileged advice absent waiver, exception, or other lawful basis. It does reinforce a narrower congressional principle: if a Barzani-linked actor affirmatively places reliance on legal advice at issue, investigators should determine what facts were actually supplied to counsel, what question was asked, what advice was actually given, when it was given, and whether the subsequent conduct remained within its scope, subject to applicable privilege and waiver rules. See Source 215.

ANTI-MONEY-LAUNDERING CONTROLS DEPEND ON TRUTHFUL INFORMATION: WHAT DID THE BANK KNOW, WHAT WAS IT TOLD, AND COULD IT SEE THE REAL RISK?

Incomplete customer information can disable the very controls designed to detect illicit finance. Customer identification, customer due diligence, beneficial-ownership review, politically exposed

person analysis, source-of-wealth and source-of-funds review, sanctions screening, transaction monitoring, and suspicious-activity reporting are interdependent. If a bank is given a materially false, misleading, or incomplete account of ownership, political exposure, source, purpose, counterparties, or beneficial recipients, the resulting compliance failure may begin before the first transaction alert is generated.

Congress should therefore compare the bank-side compliance file with the professional-side and client-side record. For each Barzani-linked account or material transaction, investigators should obtain account-opening records, risk ratings, know-your-customer materials, beneficial-ownership certifications, politically exposed person reviews, source-of-wealth and source-of-funds submissions, sanctions-screening results, transaction-monitoring alerts, compliance escalations, and relevant correspondence; then compare those records with attorney files, trust and corporate records, wire instructions, tax records, internal memoranda, and other contemporaneous evidence concerning what the responsible persons actually knew.

False or materially incomplete information supplied into the financial system is not merely a private communications problem when the information is material to federally required controls. Congress should determine whether any attorney, representative, agent, customer, fiduciary, nominee, corporate-service provider, or other facilitator knowingly supplied, transmitted, endorsed, or caused the submission of information that materially impaired anti-money-laundering scrutiny or a financial institution's ability to identify the true risk. The inquiry should continue to distinguish lawful professional advocacy, reasonable reliance, mistake, and negligence from knowing conduct supported by person-specific evidence.

Congress should also determine whether relevant transactions generated monitoring alerts, investigations, escalations, account restrictions, account closures, or Suspicious Activity Reports, and whether incomplete or misleading customer information delayed, distorted, or prevented those processes or deprived law enforcement of useful information. The filing or non-filing of a Suspicious Activity Report does not itself establish criminal conduct; the investigative significance lies in the underlying transactions, risk indicators, customer information, compliance response, and any information ultimately made available to law enforcement.

ADOCUMENTED POLITICALLY EXPOSED PERSON (PEP) DUE-DILIGENCE QUESTION: WHAT DID THE LENDER ACTUALLY RECEIVE?

The documentary question is concrete. Exhibit B to the January 28, 2026 Moore petition reproduces OCCRP reporting concerning a 2012 United States lender that requested background information in order to conduct anti-money-laundering and politically exposed person (PEP) due diligence concerning Muksi Barzani. The reproduced correspondence attributes to Jonathon Moore concern that disclosure of Muksi's family relationship could trigger a lengthy PEP review and later quotes him as stating: "We will be truthful, but we don't want to send them scurrying down the path of a full-blown investigation of a PEP." The published correspondence does not establish what ultimately was disclosed to the lender. Congress should obtain the lender's complete KYC/AML file,

questionnaires, recommendation or good-standing letters, source-of-funds and source-of-wealth materials, drafts, transmittal communications, and internal compliance notes, then compare what the institution was told with what the responsible professionals actually knew at the time. The inquiry should determine whether the institution received a complete and non-misleading account of political exposure, beneficial ownership, family relationships, source of wealth, and source of funds. See Source 211.

Attorney Trust Accounts in Foreign-to-U.S. Fund Flows and Asset Maintenance

The use of an attorney-controlled trust account to receive foreign funds and pay the carrying costs of high-value United States real estate is not a theoretical financial-crime mechanism. In *United States v. Voronchenko*, federal prosecutors alleged that companies ultimately beneficially owned by Viktor Vekselberg sent approximately $18.5 million to a New York attorney's IOLTA account before Vekselberg's sanctions designation; after the designation, the original funding sources stopped and approximately $4 million in replacement foreign wires reached the same IOLTA account from a Bahamas shell company and a Russian account, while the attorney continued making U.S.-dollar payments to maintain the properties, including taxes, common charges, insurance premiums, and other maintenance costs. *United States v. Voronchenko*, No. 23-cr-00073-MKV, Indictment paras. 23-26 (S.D.N.Y. Feb. 7, 2023).

DOJ later identified the attorney as Robert Wise. Wise pleaded guilty to conspiring to commit international money laundering to promote sanctions violations; DOJ stated that approximately $3.8 million in about 25 foreign wire transfers entered his IOLTA account after sanctions and that he used those funds to maintain six Vekselberg-owned United States properties. DOJ and HSI emphasized that illicit proceeds do not "move and hide themselves" and described a professional class of enablers who use secretive methods to shield true owners and beneficiaries from detection. See U.S. Department of Justice, Southern District of New York, Press Release No. 23-148 (Apr. 25, 2023).

The comparison warrants investigation, not prejudgment. KVF possesses records that it contends show Barzani-linked foreign funds likewise passing through Moore-controlled attorney IOLTA and other accounts, including payments for expenses associated with United States property. Congress should determine whether Moore's accounts performed a comparable functional role: receiving foreign-source funds, placing them within an American attorney-controlled financial channel, and disbursing them to acquire, maintain, improve, or otherwise support United States assets. The functional similarity does not establish that Moore committed the offense to which Wise pleaded guilty; it establishes why source of funds, beneficial ownership, purpose, knowledge, and the complete transaction history require independent examination.

Congress should distinguish lawful privacy from regulatory concealment. Keeping a client's name out of a publicly searchable deed or corporate index may have lawful privacy, security, estate-planning, or asset-administration purposes. Supplying incomplete, misleading, nominee, or intermediary information to a financial institution, regulator, federal agency, sanctions-screening process, procurement authority, or other system dependent upon accurate beneficial-ownership or source-

of-funds information presents a materially different question. Congress should determine which side of that line each Moore-coordinated structure occupied.

For every relevant Moore or related attorney-controlled account, Congress should reconstruct the transaction chain: foreign originator -> originating account -> offshore trust, company, nominee, or other intermediary -> attorney trust, IOLTA, escrow, fiduciary, or administrative account -> date and amount received -> client or beneficial owner credited -> invoice or stated purpose -> person directing payment -> United States recipient -> property or asset benefited. Investigators should compare that sequence with deeds, trusts, corporate records, property-management files, invoices, tax payments, insurance, utilities, renovations, carrying costs, and contemporaneous communications concerning ownership and compliance.

Federal Analogue: Professionals as the Bridge Between Offshore Concealment and the U.S. Financial System

The federal record supplies an additional and particularly instructive analogue. In *United States v. Owens et al.*, No. 18 Cr. 693 (S.D.N.Y.), federal prosecutors alleged that lawyers, accountants, offshore-service providers, and other professional intermediaries did more than create foreign entities. They allegedly helped beneficial owners conceal ownership, open and control accounts, supply false or misleading ownership documentation, structure covert repatriation, route funds through United States banks and correspondent accounts, and disguise the true source and character of offshore money entering the United States. In one alleged scheme, approximately $3 million was covertly repatriated from a Swiss bank to a domestic account through a fictitious company-sale explanation. In another, offshore funds were returned to the United States through approximately twenty transactions routed through attorneys' trust accounts used in real-estate closings, with the alleged purpose of obscuring the source of the funds and invoking the protection of attorney-client privilege. See *United States v. Owens et al.*, No. 18 Cr. 693 (S.D.N.Y.), Indictment paras. 25-31, 44-50, 87-88.

The relevance here is methodological, not accusatory. The *Mossack Fonseca* indictment does not establish misconduct by any lawyer or professional identified in this Petition. It demonstrates, however, why federal investigators do not treat the professional layer as irrelevant when offshore wealth crosses into the United States. Where a lawyer, accountant, fiduciary, corporate administrator, escrow agent, or other professional participates in account opening, beneficial-ownership representations, source-of-funds explanations, trust-account transfers, real-estate closings, wire instructions, nominee structures, or other transactional steps, Congress should reconstruct the professional's precise function and determine whether the professional merely provided lawful services or knowingly helped conceal ownership, source, purpose, or beneficiary.

Congress should therefore trace not merely the foreign sender and the American recipient, but the professional bridge between them. For every significant foreign-to-U.S. transfer identified in this Petition, investigators should determine who designed the structure, who selected the account, who supplied the beneficial-ownership or source-of-funds representation, who authorized or transmitted the wire, whether an attorney trust or escrow account was used, what the professional knew about

the source and intended use of the funds, and whether the transaction would have reached the United States financial system in the same form without that professional intervention.

The critical question is whether American counsel merely represented Barzani interests or supplied the professional infrastructure that allowed Barzani-linked wealth to enter, remain, and function within the United States while its true ownership or source was obscured from those charged with detecting it. Foreign wealth does not maintain American property by itself; someone must supply the entities, accounts, signatures, banking access, payment mechanisms, and professional infrastructure that make the funds operational inside the United States.

Professional and Commercial Payments Do Not Automatically Immunize Potentially Forfeitable Proceeds

The movement of potentially forfeitable proceeds into a law firm, accounting firm, title or escrow company, consulting firm, lobbying organization, fiduciary account, real-estate business, corporate-service provider, public-relations firm, or other United States business does not by itself cleanse the funds or terminate the Government's ability to trace them. Federal forfeiture law focuses on the character and traceability of the property and the statutory rights of the transferee, not merely on the professional or commercial label attached to a payment.

The Supreme Court has rejected "any notion of a constitutional right to use the proceeds of crime to finance an expensive defense." *Caplin & Drysdale, Chartered v. United States*, 491 U.S. 617, 630 (1989). See also *United States v. Monsanto*, 491 U.S. 600, 614 (1989). Under applicable forfeiture law, qualifying property may remain forfeitable after transfer, subject to the governing statute and the rights of third parties. See, e.g., 18 U.S.C. §§ 981(a)(1), 982(a), 1956, 1957; *United States v. BCCI Holdings (Luxembourg), S.A.*, 46 F.3d 1185, 1191 (D.C. Cir. 1995). In civil forfeiture, 18 U.S.C. § 983(d)(3)(A) expressly protects a later-acquiring innocent owner who was a bona fide purchaser or seller for value – including a purchaser or seller of goods or services for value – and did not know and was reasonably without cause to believe that the property was subject to forfeiture.

The recipient's potential liability is a separate question from the character of the money. Receipt of legal fees, accounting fees, consulting fees, title or escrow charges, commissions, lobbying retainers, fiduciary compensation, corporate-service fees, or other professional or commercial payments does not establish that the recipient knew the funds were illicit, participated in underlying misconduct, or violated any professional or federal obligation. Legitimate providers may possess statutory third-party defenses depending on the particular forfeiture statute, value given, timing, knowledge, and other facts. Those issues must be determined recipient by recipient and transaction by transaction, not presumed from professional association.

Attorney-fee payments illustrate the distinction. DOJ's *Asset Forfeiture Policy Manual* states that forfeiture of attorney fees may be pursued in specified circumstances, while also emphasizing different knowledge standards for civil and criminal representation and that receipt of a forfeitable asset as a legal fee does not by itself establish a fraudulent or sham transfer. Those attorney-specific Department policies should not be mechanically extended to accountants, title companies,

consultants, or other businesses; for non-attorney recipients, the governing forfeiture statute and evidence control. The broader investigative principle is that professional status neither establishes culpability nor creates a categorical exemption from tracing.

Title companies, escrow agents, settlement companies, closing attorneys, trust companies, and similar intermediaries may possess uniquely important source-of-funds, wire-transfer, beneficial-ownership, closing, lender, purchaser, seller, payoff, and disbursement records even where they have no culpability whatever. Congress should obtain those nonprivileged transactional records where relevant to tracing potentially recoverable proceeds and should distinguish the evidentiary value of the records from any inference concerning the professional who created or retained them.

Accountants, tax professionals, consultants, corporate administrators, and financial advisers may likewise possess records identifying the origin, characterization, routing, taxation, ownership, and ultimate disposition of funds. Their involvement should be examined for evidentiary and tracing purposes without presuming that professional participation itself establishes knowledge or wrongdoing.

Specific professional and transactional records should be obtained where the underlying evidence connects a person or firm to a transaction examined in this *Petition*.

Names and Transactional Leads Available to Congress

KVF has assembled the names of additional United States attorneys, accountants, title and escrow professionals, consultants, fiduciaries, bankers, corporate-service providers, registered agents, property professionals, and other persons whose records may bear upon source of funds, beneficial ownership, entity formation, property acquisition, trust administration, professional payments, or movement of funds.

To avoid confusing evidentiary relevance with culpability, this *Petition* does not attempt to characterize every such person individually in its principal narrative. KVF can provide the committees of jurisdiction with the underlying names, entities, transactions, documents, and supporting records upon request. Congress can then determine which persons possess information sufficiently material to warrant document requests, interviews, depositions, or testimony. Inclusion on such an evidentiary schedule would identify a potential record custodian or witness; it would not imply wrongdoing.

Where a particular professional is named elsewhere in this *Petition*, the reason should be transaction-specific: the documentary record identifies a role material to the factual narrative, source-of-funds inquiry, ownership chain, payment path, representation, or preservation issue. Even then, the person-specific evidence must establish any knowledge, intent, participation, or legal consequence independently.

For each material professional or commercial payment, Congress should separate three questions. First, what was the source and legal character of the money? Second, what did the recipient know or

have reason to know at the time, and what source-of-funds or compliance information was available? Third, what became of the money after receipt – including whether it remained in trust or escrow, was earned as compensation, was distributed, returned, transferred to an affiliate or third party, or used to acquire another asset? Those questions permit investigators to trace potentially recoverable property without converting ordinary professional services into evidence of culpability.

Congressional Question. Were any American professional fees, title or escrow payments, accounting or consulting fees, commissions, retainers, or other business payments made from funds that were themselves proceeds of, involved in, or traceable to fraud, money laundering, corruption, sanctions violations, diversion of public resources, or other forfeitable conduct; if so, what portion remains traceable or recoverable, and what knowledge, notice, value-given, innocent-owner, bona-fide-purchaser, or other statutory protections apply to each recipient?

Falcon Group, security operations, and former United States military personnel.

Evidentiary records separately identify Falcon Group among the companies Plaintiffs allege formed part of the broader Barzani-linked corporate and financial network. Public materials independently establish that Falcon operated substantial private-security activities throughout Iraq and the Kurdistan Region, including security services for international oil and gas interests, and identify American Gary Cavender as the longtime General Manager of Falcon Security. Cavender publicly described Falcon as employing former United States military personnel to establish and maintain its security standards. Public materials have identified Peshraw Majid Agha, rather than Masrour Barzani, as Falcon's owner or record; Plaintiffs' allegations concerning Barzani influence or beneficial interests therefore should be investigated rather than assumed from nominal ownership alone.

That distinction itself presents an appropriate oversight question. Congress should obtain records sufficient to determine Falcon's historical ownership, beneficial ownership, financing, governmental relationships, security and intelligence-related activities, and relationships with Barzani- or KRG-linked persons and entities. Congress should also determine the prior United States Government or military service, recruitment, compensation, responsibilities, and access of American personnel employed by Falcon, including Cavender, and whether U.S.-acquired security or intelligence expertise, relationships, technology, or other capabilities were subsequently employed for the benefit of KRG- or Barzani-linked interests.

The Dubai/UAE Nexus: Offshore Routing, Intermediaries, and Asset Tracing

KVF investigative materials identify Dubai as a recurring point of contact in Barzani-linked activity: Falcon Group uses a Dubai telephone number; Barzani-associated intermediary Sarwar Pedawi (of Ster Group) maintains a residence in Dubai; and Plaintiffs possess documents reflecting movement of Barzani-linked funds through Dubai. Those facts do not establish sanctions evasion, Iranian finance, or unlawful conduct. They do warrant focused examination because FinCEN has identified UAE-based trading companies, exchange houses, front companies, and bank accounts as recurring components of Iranian shadow-banking and sanctions-evasion typologies. Congress should identify every Dubai- or UAE-linked person, entity, account, telephone number, address, trust, company,

transfer, intermediary, and counterparty appearing in the record and determine whether any intersected Iranian persons, petroleum transactions, sanctioned entities, exchange houses, front companies, or other sanctions-sensitive channels.

The Hakim portfolio described above supplies a particularly concrete Dubai property lead: hundreds of units attributed to a single Barzani-family-linked holder, including a concentrated block at The Grand. Congress should test those holdings against DLD title and transaction records, banking and source-of-funds files, rental and management records, and evidence of actual control and benefit, without presuming that nominal ownership either proves or disproves beneficial ownership.

The Dubai inquiry should follow both people and money. Congress should determine who sent funds into or through Dubai; which banks and accounts handled them; who controlled the originating and intermediary entities; who received or benefited from the transfers; what purpose was stated and what purpose the funds actually served; and whether the same Dubai-based persons, telephone numbers, addresses, companies, or financial institutions recur across legal fees, corporate structures, real-estate transactions, lobbying or advocacy payments, oil activity, or other United States-connected transactions. FinCEN cautions that no single red flag is determinative; the proper inquiry is whether multiple indicators converge when viewed with transaction history, business purpose, beneficial ownership, geography, intermediaries, counterparties, and documentation.

The property inquiry should likewise treat real estate as a potential transaction chain rather than an endpoint. Congress should reconstruct acquisition, capitalization, beneficial control, carrying costs, transfers, refinancing, and disposition for each material Dubai or UAE asset and compare that chronology with incoming and outgoing bank flows. Nominal title should neither prove nor disprove beneficial ownership. The question is who supplied the value, who exercised control, who bore the costs, and who ultimately received the economic benefit.

The Money Trail Does Not Stop at the Border: International Cooperation for Forensic Tracing and Asset Recovery

The money trail does not stop at the border. If any portion of the funds moving through Dubai, the United Kingdom, Switzerland, or another foreign jurisdiction consists of United States taxpayer money obtained by fraud, diverted from federal assistance, derived from federal contracts, or otherwise traceable to forfeitable proceeds, movement abroad does not extinguish the United States' investigative, appropriations, or asset-recovery interest. Congress should require federal investigators to follow the value across jurisdictions until the source, routing, control, ultimate beneficiary, and present disposition are established.

The current French Magnitsky prosecution provides a contemporary illustration of that method: prosecutors reportedly reconstructed an alleged flow involving personal Swiss transfers, BVI companies, bank accounts associated on paper with other beneficial owners, French luxury expenditures, Cyprus investments, and Dubai real estate. The lesson is not that the Barzani-related

transactions are equivalent; it is that investigators should follow the same value across jurisdictions, entities, accounts, expenditures, and successor assets until actual control and ultimate economic benefit are established. See Appendix Source 199.

These jurisdictions are not hypothetical examples. KVF possesses record evidence identifying the United Arab Emirates, the United Kingdom, and Switzerland as specific jurisdictions relevant to financial transactions, entities, intermediaries, assets, accounts, meetings, or other conduct described in this *Petition*. KVF will provide that evidence to authorized congressional and federal investigators under appropriate protective arrangements. Congress should therefore require a jurisdiction-specific investigative plan for each country rather than treating foreign borders as the endpoint of the inquiry.

United Arab Emirates / Dubai. KVF possesses documentary evidence making the UAE, including Dubai, a specific component of the financial and operational record. Congress should direct investigators to identify the relevant Emirati banks, companies, accounts, properties, professional intermediaries, meetings, transfers, and beneficial owners reflected in that evidence and employ all available U.S.-UAE cooperation mechanisms to obtain the underlying records and trace subsequent disposition of funds. The United States and UAE signed a Mutual Legal Assistance Treaty in 2022 to enhance evidence sharing and criminal-law-enforcement cooperation; investigators should also use other applicable international-assistance, financial-intelligence, and law-enforcement channels to the extent legally available.

United Kingdom. KVF likewise possesses record evidence establishing a specific United Kingdom nexus. The United States-United Kingdom Mutual Legal Assistance Treaty, in force since 1996, provides a formal government-to-government mechanism for obtaining evidence in criminal matters. Congress should require investigators to identify relevant UK accounts, entities, trusts, professional advisers, financial institutions, property interests, transactions, and counterparties and to pursue banking, corporate, beneficial-ownership, trust, property, and transaction records necessary to reconstruct the relevant flows.

British Virgin Islands. KVF likewise possesses record evidence establishing a specific BVI nexus. The BVI should be treated as a specific investigative jurisdiction, not merely as an offshore incorporation address. This Petition identifies British Virgin Islands companies and structures in the chains involving J. Sparrow Holdings Limited, Great Bend Holdings, and other Barzani-linked entities and alleged beneficial interests. Congress should therefore require the Department of Justice, through its Office of International Affairs and other appropriate federal agencies, to use the formal United States-BVI mutual-legal-assistance framework and other available lawful channels to obtain relevant corporate, registered-agent, director and shareholder, beneficial-ownership, banking, KYC/AML, source-of-funds, trust, fiduciary, and transaction records, and, where the evidence and applicable law warrant, to seek preservation, restraint, or recovery of assets. The BVI's Mutual Legal Assistance (United States of America) Act provides a specific mechanism for United States criminal-investigative assistance, while the U.S.-BVI Tax Information Exchange Agreement provides an additional channel for tax-related information. **The use of an offshore BVI structure therefore need not place the**

underlying ownership, funding, or transactional evidence beyond the reach of United States investigators

Switzerland. KVF also possesses record evidence establishing a specific Swiss nexus. The United States and Switzerland have maintained a bilateral mutual legal assistance treaty since 1977. Congress should require investigators to identify the Swiss financial institutions, fiduciaries, companies, meetings, accounts, transfers, asset managers, and beneficial owners implicated by the evidence and pursue available U.S.-Swiss mutual-assistance procedures for the underlying records, subject to the treaty, Swiss law, and applicable evidentiary requirements.

Multilateral asset-recovery framework. Chapter V of the United Nations Convention Against Corruption treats asset recovery as a fundamental principle and provides a framework for international cooperation in identifying, tracing, freezing, confiscating, and returning corruption proceeds. The Convention does not itself establish that any asset identified in this *Petition* is illicit or automatically forfeitable. It does reinforce the propriety of asking federal authorities to use established international mechanisms where evidence supports a corruption, money-laundering, or public-asset-misappropriation nexus.

Where verified evidence crosses jurisdictions, any appropriate United States response may form part of wider international action involving allied governments, financial-intelligence units, law-enforcement authorities, sanctions agencies, regulators, and judicial processes. Congress should therefore coordinate, where appropriate, a jurisdiction-by-jurisdiction strategy so that tracing, preservation, sanctions enforcement, beneficial-ownership inquiry, asset recovery, and witness protection reinforce rather than fragment one another.

Foreign-bank records through the United States financial system. International cooperation is not the only available route. Under 31 U.S.C. § 5318(k)(3), the Secretary of the Treasury or the Attorney General may subpoena a foreign bank that maintains a correspondent account in the United States for records relating to the correspondent account or any account at the foreign bank, including records maintained outside the United States, when the records are the subject of specified U.S. criminal, Bank Secrecy Act, civil-forfeiture, or § 5318A investigations. Congress should determine whether this authority, together with MLAT, financial-intelligence, and other international-assistance channels, can be used to obtain records relevant to the specific Dubai/UAE, UK, and Swiss leads identified by KVF.

Congress should therefore require a jurisdiction-by-jurisdiction international tracing plan identifying each relevant foreign account, bank, company, trust, fiduciary, beneficial owner, property, professional intermediary, and transaction; the available treaty, convention, FIU, correspondent-bank subpoena, letters-of-record, or law-enforcement mechanism; the agency responsible for pursuing the evidence; whether preservation or restraint is warranted; and whether any recovered property may be subject to forfeiture, restitution, remission, restoration, repatriation, or other lawful recovery. The inquiry should begin with the specific documentary leads KVF can provide, not generalized suspicion.

Multi-Jurisdictional Asset Tracing and Recovery: United Kingdom and United Arab Emirates

The international location of an asset does not itself place potentially recoverable proceeds beyond governmental scrutiny. Where evidence establishes a sufficient connection between property and fraud, money laundering, corruption, or another legally cognizable predicate, United States authorities may employ domestic forfeiture law together with international legal-assistance, asset-tracing, restraint, confiscation, and evidence-gathering mechanisms available in the jurisdiction where the property or financial records are located.

United Kingdom. The United States and United Kingdom are parties to an in-force Mutual Legal Assistance Treaty that includes assistance in forfeiture matters. United Kingdom guidance separately permits foreign authorities to request restraint and recovery assistance through mutual-legal-assistance channels, including non-conviction-based civil asset-recovery investigations. Under the Proceeds of Crime Act 2002 and the Proceeds of Crime Act 2002 (External Requests and Orders) Order 2005, UK authorities may seek asset tracing, banking evidence, restraint, confiscation, and civil recovery where the statutory requirements are satisfied. A foreign request does not itself freeze property: the relevant UK authority must accept and execute the request, and an appropriate UK court must enter the required order. UK guidance further identifies dual criminality, evidentiary linkage, the risk of dissipation, and the connection between the suspect and the property as material considerations. Congress should therefore determine whether DOJ has sought, or should evaluate seeking, available UK asset-tracing, banking-record, restraint, or recovery assistance for identified London property, accounts, companies, trusts, or proceeds.

United Kingdom electronic evidence. The U.S.-UK Data Access Agreement, implemented under the CLOUD Act framework, can permit qualifying United States and United Kingdom law-enforcement authorities to request electronic data directly from covered communications-service providers for investigations of serious crime. It is not a general substitute for land-registry, company-registry, banking, or property-record process, and this Petition should not assume that records can be obtained within a particular number of days. Congress should ask DOJ to identify whether the Agreement is relevant to any communications evidence associated with the investigated transaction chains while separately using the appropriate MLA, subpoena, registry, or other lawful process for property, banking, and corporate records.

United Arab Emirates. The United States and the United Arab Emirates signed a Mutual Legal Assistance Treaty in Abu Dhabi on February 24, 2022, and President Biden transmitted it to the Senate on January 14, 2025 as Treaty Document 119-1. The proposed treaty expressly contemplates cooperation in locating evidence and in identifying, tracing, immobilizing, seizing, and forfeiting assets. As of September 26, 2026, the Senate Foreign Relations Committee treaty docket lists January 14, 2025 as the last action on Treaty Document 119-1; the Petition therefore does not describe the treaty as presently in force. Congress should ask the Senate and the Executive Branch to confirm its status and, meanwhile, require DOJ's Office of International Affairs to identify all presently available treaty, convention, reciprocity, comity, letters-rogatory, law-enforcement,

financial-intelligence, or other lawful channels for obtaining evidence and tracing or preserving assets in the UAE.

UAE domestic asset-recovery law. Federal Decree-Law No. 10 of 2025 regarding anti-money laundering, terrorism financing, and proliferation financing establishes a UAE framework for international cooperation and asset recovery. Article 21 provides, subject to UAE law, applicable treaties or conventions, or reciprocity, for international cooperation and contemplates execution of qualifying foreign judgments or judicial orders concerning provisional measures or confiscation. Cabinet Resolution No. 134 of 2025 supplies implementing requirements, including protections for third parties and documentation necessary to execute foreign confiscation orders. Those provisions do not make a United States order self-executing in the UAE, and the precise mechanism must be established asset by asset under Emirati law. They do, however, reinforce the propriety of asking United States authorities to identify the correct formal channel for verified Dubai assets and records.

The congressional question is practical and records-based. For each identified property, company, trust, bank account, communications account, or other asset in the United Kingdom, UAE, or another jurisdiction, Congress should determine what evidence establishes ownership, beneficial ownership, source of funds, control, and traceability; what international legal-assistance mechanism is presently available; what evidentiary threshold must be met; what preservation or restraint step is legally available; which agency is responsible for pursuing it; and whether the United States has invoked that mechanism.

Northern Virginia real estate as a U.S. nexus.

Beyond Beverly Hills, Plaintiffs' files and OCCRP reporting cluster Barzani-linked high-value holdings in Fairfax and McLean, Virginia, North Carolina, Florida, California and elsewhere. Those parcels are the local records Congress can actually subpoena. They matter for source-of-funds, beneficial ownership, and whether Washington-area and other housing was acquired with U.S.-derived, oil-derived, or undisclosed foreign-principal funds.

Among those assets, Congress should focus specifically on the approximately $10.2 million McLean residence marketed as the *Chateau Noble de McLean*.[46] Public real-estate records show that the 16,221-square-foot estate at 1322 Balls Hill Road sold in October 2010 for $10.2 million. OCCRP reports that the purchasing Virginia company was registered by Sarwar and Laween Pedawi; neither Masrour nor Muksi Barzani appeared in the property records, but leaked law-office billing records charged 2019 renovation costs at the property to Masrour Barzani, managed by Haval Dosky (self-listed as assistant to Masrour Barzani), and earlier communications concerning the property used "Masrour" as the subject. The residence should therefore be treated as a specific source-of-funds and beneficial-ownership lead, not as proof of unlawful ownership.

[46] "Though he's publicly issued a denial, avid real estate watchers widely believe that Masrour Barzani was the anonymous buyer of a gigantic mansion in McLean, Virginia, that ranks as 'one of the largest homes in the entire state,' an ornate estate immodestly christened Chateau Noble de McLean." See "*Kurdistan's Barzani Family Spends $47 Million on Two Beverly Hills Homes*," Dirt / Yahoo Entertainment, November 12, 2019.

ASO LLC and ASO1 LLC: U.S. Corporate Infrastructure and Alleged Surveillance Activity

Public corporate-registration records identify KRG Prime Minister Masrour Barzani as the owner of record of ASO LLC and ASO1 LLC, Virginia entities; public records and Plaintiffs' files and pleadings separately associate the entities with intelligence and surveillance-related activities. The Third Amended District of Columbia pleading identifies those entities as U.S. front companies allegedly connected to the acquisition, development, transfer, or use of surveillance technology, and the broader pleadings allege hacking, electronic surveillance, and export-control evasion directed at critics, journalists, and other persons, including conduct with a United States nexus.

The national-security concern is especially acute if foreign officials, foreign-linked entities, or persons acting on their behalf used companies organized in the United States, U.S.-origin technology, or other American infrastructure to surveil U.S. persons or persons physically present in the United States. Such conduct would raise questions extending beyond ordinary private surveillance, including foreign intelligence activity, transnational repression, cybersecurity, export controls, and the use of American corporate and technological infrastructure to facilitate foreign-directed monitoring on U.S. soil.

Recent federal national-security prosecutions demonstrate why the inquiry should focus upon operational function rather than organizational label. In *United States v. Lu Jianwang et al*., No. 23-cr-316 (E.D.N.Y.), federal prosecutors established that persons operating from a New York community-association setting acted under the direction and control of officials of the People's Republic of China's Ministry of Public Security to operate an undeclared overseas police station and collect information concerning persons in the United States. A federal jury convicted Lu in May 2026 of acting as an illegal agent of a foreign government and obstruction of justice; his co-defendant previously pleaded guilty to conspiring to act as an illegal PRC agent. The prosecution demonstrates that an entity's ostensibly lawful domestic form or community function does not resolve whether persons operating through its facilities or resources were actually performing undisclosed foreign-government functions.

The newly unsealed indictment in *United States v. Khrameev et al*., No. 26-cr-426 (S.D.N.Y. Sept. 15, 2026), provides a complementary investigative model. Prosecutors allege that a network working for Russian intelligence services recruited persons in the United States to conduct "pre-operational surveillance" of dissidents, transmitted addresses and location information, directed the collection of photographs and videos, used encrypted communications and concealment instructions, and sought to recruit persons to carry out targeted killings. Neither prosecution establishes any fact concerning ASO LLC, ASO1 LLC, or any person identified in this *Petition*. Their relevance is methodological: federal authorities examine who actually directed an ostensibly domestic operation, what tasking was transmitted, what technology and information were acquired, who was targeted, what United States facilities or persons were used, what foreign governmental objective was served, and what steps were taken to conceal the relationship or activity.

Those allegations presently remain unadjudicated. Congress should obtain the relevant Virginia corporate records, export-control and licensing files, procurement records, and FBI/ODNI holdings and determine whether U.S.-organized entities were used to acquire, finance, transfer, or deploy surveillance capabilities against U.S. persons or persons within the United States, whether any foreign governmental or intelligence-linked person directed or benefited from that activity, and whether the conduct implicated U.S. export-control, computer-fraud, foreign-agent, counterintelligence, or national-security laws.

Congress should reconstruct the operational chain for ASO LLC and ASO1 LLC: who formed and funded each entity; who exercised actual rather than nominal control; what stated business purpose was supplied to banks, vendors, regulators, or counterparties; what technology, data, software, hardware, or services each acquired; who selected targets; who supplied addresses, geolocation, communications, photographs, or other identifying information; who issued instructions or tasking; which persons performed physical, cyber, or electronic surveillance; where resulting information was transmitted; and which foreign governmental, political, security, or intelligence actor ultimately received or benefited from the activity. Congress should determine whether any alleged hacking, address collection, location tracking, physical surveillance, electronic monitoring, or acquisition of target information was merely informational or instead constituted pre-operational surveillance connected to later intimidation, assault, attempted violence, detention, kidnapping, or other retaliatory conduct. It should also determine whether any individual operating in the United States through or in connection with ASO LLC or ASO1 LLC agreed to operate subject to the direction or control of a foreign government under circumstances requiring notification to the Attorney General under 18 U.S.C. § 951, and separately whether the evidence implicates FARA, export-control, computer-fraud, sanctions, counterintelligence, or other applicable federal requirements.

VI. U.S. PROPERTY, HIDDEN OWNERSHIP, IMMIGRATION STATUS, AND SOURCE OF WEALTH

ALLEGED STRATEGY OF CONCEALMENT: OWNERSHIP, CONTROL, AND THE SOURCE OF U.S. ASSETS

Congress should investigate whether the ownership arrangements described in this Petition reflect a coordinated strategy to conceal the actual ownership, control, beneficiaries, or funding sources of United States real property and financial accounts. The inquiry should reconstruct each identified entity, trust, nominee arrangement, account, and transaction: who supplied the funds, who exercised control, who received the economic benefit, and what ownership or source-of-funds information was represented to banks, closing agents, regulators, or other persons legally entitled to receive it.

The existence of an LLC, trust, intermediary, or private account does not itself establish unlawful concealment. The decisive questions are whether particular structures obscured information subject to a disclosure obligation, carried materially false representations, concealed proceeds of unlawful activity, or impeded lawful investigation or recovery. Congress should compare the formal ownership

documents with contemporaneous instructions, banking records, tax filings, payment authorizations, and evidence of actual use and benefit.

Alleged Concealment of Beneficial Ownership Through Spouses, Relatives, Foreign Trusts, and Nominees

OCCRP, substantially funded by the Department of State, reported from leaked financial, corporate, banking, and property records that holding companies ultimately owned by five Barzani brothers acquired 31 United States properties worth in excess of $100 million. The transactions include assets directly associated in the records with Masrour Barzani. OCCRP reports that companies controlled by Masrour acquired two U.S. properties for approximately $20.4 million, including an $18.3 million commercial building housing a CVS pharmacy on Washington Avenue in Miami Beach, purchased in February 2019, approximately three months before Masrour became Prime Minister of the Kurdistan Regional Government. OCCRP separately identified the $10.2 million McLean, Virginia luxury residence discussed above.

Although neither Masrour nor another Barzani brother appeared as the purchaser in the property records, leaked law-office billing records reportedly charged renovations at the property to Masrour, and communications concerning the property used “Masrour” in the subject line. OCCRP further Reported that the residence was transferred in 2024,without recorded consideration, to an anonymously owned Virginia company. OCCRP also traced millions of dollars used for Barzani-family U.S. acquisitions to Golden Eagle Global and Ster Group, entities its underlying records associate with Barzani interests.

None of those facts establishes that every acquisition was unlawful. They do, however, give Congress identifiable properties, entities, transactions, bank transfers, closing records, and beneficial-ownership trails to examine. Congress should determine the source of the purchase funds, the actual beneficial owner of each property, whether ownership or control was concealed through companies, trusts, nominees, wives or other family members, where rental and sale proceeds went, and whether applicable tax, sanctions, anti-money-laundering, procurement, foreign-agent, or disclosure requirements were satisfied.

The beneficial-ownership questions identified here did not originate with the 2025 Moore-file disclosures. Independent investigative reporting had documented materially similar questions concerning Barzani-linked United States real estate, trusts, corporate opacity, relatives, employees, and professional intermediaries years earlier. The later internal records should therefore be compared against – not viewed in isolation from – the earlier property and corporate record trail.

A 2022 investigation by The American Prospect identified four adjacent Northern Virginia properties collectively purchased for more than $20 million and held through the Dulany Trust, and an additional company and trust, with Virginia attorney Dan Withers reportedly operating the structure. The article reported that earlier records connected one property to Nabila Mustafa, also known as Nabila Barzani, sister of KRG Prime Minister Masrour Barzani. It separately described properties passing through the Blue Ridge Trust, operated by Jameel Sindi, and reported that Sindi granted

Withers a power of attorney for another property acquisition. Those records do not establish unlawful ownership or conduct. They identify specific deeds, trust instruments, powers of attorney, funding records, and professional relationships Congress can obtain and test.

Congress should compare United States asset structures with parallel holdings in Dubai, London, and other jurisdictions to determine whether common beneficial owners, relatives, employees, trustees, attorneys, financial institutions, source accounts, or professional intermediaries recur across jurisdictions. Foreign property records may illuminate beneficial ownership that United States public records alone obscure, and vice versa. In reviewing each structure, Congress should distinguish the person appearing on paper from the person who supplied the funds, exercised actual control, and received the ultimate economic benefit.

Potential Methods of Beneficial-Ownership Concealment: Spouses, Relatives, Foreign Trusts, and Nominees

Plaintiffs allege, based in part on public property, corporate, financial, and other records identified in their pleadings, that Barzani-linked assets have been structured not only through foreign trusts, shell entities, and professional nominees, but also through wives – including wives appearing in public or transactional records under maiden names – and other close family members used as nominal owners, title holders, beneficiaries, or intermediaries to conceal or camouflage the true beneficial ownership and control of assets. In the structures described by Plaintiffs, the person whose name appears on a deed, corporate record, trust instrument, bank file, or other public document may therefore not be the person who supplied the funds, exercises actual control, or enjoys the ultimate economic benefit.

The beneficial-ownership inquiry should also account for assets held in the names of spouses and other close family members. The complaints identify Sayran Saber Mustafa Barzani as Masrour Barzani's spouse; Jowaira Barzani as Masoud Barzani's wife and cousin, and as the mother of Masrour, Mansour, Mustafa "Babo," Muksi, Waysi, Nabila, Monira, and Urfa Barzani; and Katja Vrecar, also styled Katya Vrecar Barzani in other U.S. litigation, as Mustafa Barzani's wife. Those pleaded family relationships are relevant investigative leads for tracing record ownership, beneficial ownership, source of funds, control, and economic benefit; they do not by themselves establish that an asset held in a spouse's or relative's name is unlawfully owned or controlled by another person. KVF's records identify certain property, corporate, trust, or other assets held in the names of these spouses or other family members. The presently reviewed public and transactional records do not establish the independent source of funds used to acquire or maintain each asset held in those names. Congress should therefore determine who supplied the acquisition funds, paid expenses, exercised actual control, and received the economic benefit associated with each such asset.

NOMINAL TITLE IS NOT BENEFICIAL OWNERSHIP. A deed, corporate filing, trust instrument, registered-agent designation, or account name identifies part of the legal structure; it does not by itself establish who ultimately owns, controls, funds, or benefits from the asset. Congress should therefore treat record title and registered-agent information as starting points for tracing, not as substantive shields against examination of actual ownership and control.

Current federal customs-fraud litigation reinforces the same investigative distinction. In the *Pan* matters, the Government alleges that nominal importers, consignees, shell companies, and commercial documentation did not identify the persons who actually controlled the transactions, paid the expenses, directed the shipments, or ultimately received the merchandise. The analogy proves nothing concerning any Barzani-linked structure. It does, however, reinforce the investigative method stated here: record ownership, nominal recipient, formal corporate identity, and facial paperwork should be compared against actual funding, instructions, control, destination, payment, and economic benefit.

INDIRECT OR DE FACTO CONTROL SHOULD BE TESTED, NOT ASSUMED. Comparative UK guidance reinforces two principles useful to this Petition. First, investigators should test continued influence through proxies, trusts, personal connections, financial relationships, front companies, altered share structures, or other arrangements that may leave practical control unchanged after nominal ownership changes. Second, high public office alone does not establish control over every public or private entity in the jurisdiction; UK guidance requires entity-specific evidence and a case-by-case showing. Congress should apply the same evidentiary discipline as an investigative principle here: determine actual instructions, account access, appointment rights, voting or contractual influence, financing, economic benefit, and the ability to direct disposition, rather than infer control from title, kinship, office, geography, or association alone. This is comparative methodology, not a statement of United States sanctions law. See Appendix Source 200.

That distinction between record ownership and beneficial ownership is central to the congressional inquiry. Congress should determine not merely whose name appears on a deed, company filing, trust, account, or other instrument, but who supplied the purchase money, who directed the acquisition, who exercises control, who pays the expenses, who receives the income or other economic benefit, and who can direct disposition of the asset. Particular attention should be given to property, company, trust, or account interests placed in the names of wives or other family members where the underlying funds, management, control, expenses, or economic benefits originated with or remained with another Barzani family member.

Congress should obtain the relevant deeds and closing files; trust instruments, letters of wishes, and settlor and beneficiary schedules; corporate-formation and beneficial-ownership records; banking and KYC files; FinCEN records; tax filings; lawfully available records concerning spousal or family ownership interests; and related payment records. It should trace the complete chain from source of funds → intermediary or nominee → record title holder → person exercising control → ultimate beneficial owner or beneficiary. The inquiry should also determine whether the same use of wives, relatives, nominees, trusts, or downstream entities was employed to finance or conceal Washington representation, legal-defense costs, real-estate acquisitions, government contracting, lobbying or foreign-agent activity, or other U.S.-based financial interests.

Areen Masrour Barzani: U.S.-Person Status, Domestic Financial Allegations, and a KRG Gcc Governmental Role

Areen Masrour Barzani warrants a separate records-based inquiry rather than passing mention in a family list. Federal court filings identify him individually as a "United States person." Federal court filings allege that, under his father Masrour Barzani's direction, Areen managed financial transactions or coordinated operations supporting the alleged enterprise; participated in a money operation that concealed true beneficial ownership of United States property holdings; and supported alleged counterfeiting and fraudulent government-contract activity. Those are pleading allegations, not adjudicated findings. See Second Amended Complaint, ECF No. 61, para. 46; Third Amended Complaint, ECF No. 85, para. 27.

The allegations are materially relevant to this Petition because they place a second generation of the Barzani family at the intersection of United States-person status, domestic entities and property, alleged financial concealment, and governmental authority. Congress should determine the legal basis and period of Areen's United States-person status; identify every United States company, trust, account, property interest, managerial role, signature authority, beneficial interest, or financial transaction associated with him; and compare those records with the entities, properties, source-of-funds evidence, tax and foreign-financial reporting, and government-contracting records described elsewhere in this Petition.

KVF further states that it possesses audio recordings in which it contends Areen makes admissions concerning conduct KVF characterizes as criminal and related to allegations in the federal pleadings. Congress should obtain the original files, preserve the native media, metadata and chain of custody, commission independent speaker and forensic authentication where appropriate, prepare a complete transcript and translation if necessary, identify the date, participants and context, and corroborate any material statement against independent financial, corporate, governmental, communications, travel, property, or witness evidence.

Areen also now has a publicly identified governmental role. Public sources identify him as Head of the Kurdistan Regional Government's GCC Unit, responsible for engagement with Gulf Cooperation Council states; a 2026 Zanco Journal study reports that the KRG established the GCC Unit in December 2024 headed by Areen Masrour Barzani, and a public post by HH Sheikha Latifa bint Mohammed bin Rashid Al Maktoum identified him as "Head of the GCC Unit, Kurdistan Regional Government." That role does not establish misconduct. It does, however, create a governmental-record trail that Congress can obtain: appointment and delegation instruments, scope of authority, budgets, travel, meetings, communications, counterparties, investment or commercial initiatives, reporting lines, and any overlap between GCC-facing governmental work and private Barzani financial, corporate, property, or commercial interests.

Congress should therefore test three roles separately and then compare them: Areen as a United States person; Areen as an alleged participant in family financial and corporate structures; and Areen as a KRG official exercising GCC-facing governmental responsibilities. The inquiry should determine whether the roles were genuinely separate, whether any United States entity or financial structure was used in connection with governmental activity, whether public authority was used to advance private family interests, and whether any statement in the recordings bears on ownership, direction, concealment, contracting, counterfeiting, retaliation, or other conduct described in this *Petition*. No

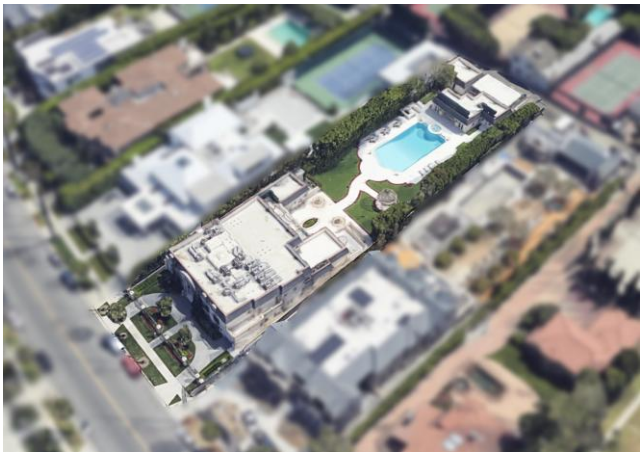
conclusion should be drawn until the recordings and documentary record are independently authenticated and tested.

Because Areen Barzani already occupies a publicly identified KRG governmental role and is separately alleged to have participated in family financial and corporate activity, Congress should also examine whether any transfer of authority across generations combines governmental, party, security, or family-economic functions. The inquiry should not assume that Areen is a political successor or infer misconduct from family relationship. It should determine from appointment instruments, reporting lines, budgets, security and governmental communications, commercial records, and financial evidence whether authority over public resources, security relationships, contracting opportunities, foreign representation, or private family interests is being transferred or consolidated together, and whether any such overlap affects United States assistance, contracting, tax, beneficial-ownership, or disclosure obligations.

The scale warrants portfolio-level analysis rather than property-by-property review. OCCRP reports that companies ultimately owned by the five Barzani brothers acquired 31 United States properties worth more than $100 million between 2005 and 2019 and that financial records identify at least $29 million in Barzani spending originating with Golden Eagle and Ster Group. Congress should reconstruct the entire portfolio as a single financial dataset – purchase price, purchaser, nominal owner, beneficial owner, source of funds, originating bank, intermediary, financing, improvements, carrying costs, rental proceeds, sale proceeds, tax treatment, and disposition – and compare those flows against KRG revenues, United States assistance and contracting funds, oil revenues, and other identified funding streams.

U.S. Luxury Residences and the U.S. Taxpayer Source-of-Funds Question





The scale of Barzani-linked luxury property holdings in the United States presents a concrete source-of-funds question for congressional investigation. For at least one luxury residence, the United States Government has alleged a direct taxpayer-fund nexus. In April 2026, DOJ alleged that approximately $30 million used to purchase, renovate, and improve 945 Foothill Road in Beverly Hills

derived from proceeds of a scheme involving more than $700 million in Defense Logistics Agency fuel contracts, allegedly inflated pricing, and an alleged per-liter bribe to General Mansour Barzani, a senior Peshmerga official and commander of the KDP-affiliated Gulan Special Forces,. DOJ further alleged that DLA-derived funds were transferred to a Virginia trust established for Barzani's private benefit and from there into the property. Those allegations remain unproved in the pending civil forfeiture action, but they provide a concrete basis for Congress to ask whether other Barzani-linked American assets were acquired, maintained, improved, or supported with funds traceable directly or indirectly to United States contracts, appropriations, assistance, procurement, or other taxpayer-funded activity.

The broader portfolio requires the same inquiry without assuming the same answer. OCCRP Reported that holding companies ultimately owned by the five Barzani brothers acquired 31 United States properties worth more than $100 million between 2005 and 2019 and that leaked financial records traced at least $29 million in Barzani-family spending to Golden Eagle Global and Ster Group. OCCRP also reported that Golden Eagle companies performed contracts for the United States military. Those facts do not establish that each residence, commercial property, or luxury expenditure was financed by American taxpayers. They identify a substantial source-of-wealth and source-of-funds question that Congress can resolve from bank, contract, corporate, trust, closing, tax, and beneficial-ownership records.

THE CHATEAU – MCLEAN, VA: "THE LARGEST HOME IN VIRGINIA"?

One of the most significant U.S. residential assets linked in public reporting and pleadings to Masrour Barzani is the 16,221-square-foot, French-chateau-style residence at 1322 Balls Hill Road in McLean, Virginia, marketed as the *Chateau Noble de McLean*. Public real-estate records show that the property sold for $10.2 million in October 2010, and real-estate reporting has described it as one of the largest homes in Virginia. Although Masrour Barzani was not identified as the record purchaser, OCCRP reports that leaked law-office billing records charged renovation work at the property in 2019 to Masrour Barzani and that earlier communications concerning the property used "Masrour" as the subject. See OCCRP, "*Mansions, Horses, and Designer Bags: How the Ruling Family of Iraqi Kurdistan Splurged in the U.S.*"; BRIGHT MLS property record for 1322 Balls Hill Road, McLean, Virginia.



Chateau – McLean, VA

The property presents precisely the kind of beneficial-ownership and source-of-funds question Congress can resolve from primary records rather than assumption. Congress should determine who supplied the original $10.2 million purchase price; who paid acquisition, renovation, maintenance, tax, insurance, staffing, security, and other carrying costs; who occupied or controlled the residence; what companies, trusts, nominees, attorneys, fiduciaries, money exchangers, or other intermediaries administered it; who was the actual beneficial owner at each stage; and the source of every material dollar used to acquire, improve, or maintain it.



Mansion – McLean, VA



Casa Davina – Great Falls, VA | Owned by Mustafa Barzani

The later ownership trail warrants the same scrutiny. OCCRP reports that in 2024 the residence was transferred, without a recorded purchase payment, to an anonymously owned Virginia company called Cove Hollow, and that leaked records billed Muksi Barzani for corporate administration relating to Cove Hollow. Congress should determine whether that transfer reflected a genuine change in beneficial ownership, an intra-network restructuring, a gift, or another transaction, and should obtain the deed, complete closing file, corporate and beneficial-ownership records, bank and wire records, tax records, trust or nominee documents, and professional records necessary to establish what actually occurred. The absence of a recorded payment amount, standing alone, does not establish wrongdoing.

One Park Crest, McLean, Virginia: Yasser Mansour Masoud Barzani and a Testable Source-of-Funds Inquiry

KVF advises that reporting in its possession identify a condominium unit at One Park Crest, 8220 Crestwood Heights Drive, McLean, Virginia, as owned by Yasser Mansour Masoud Barzani, son of Mansour Barzani. Public real-estate marketing describes One Park Crest as a 19-story upscale condominium in McLean/Tysons with 355 residential units, luxury finishes, concierge service, underground parking, fitness and club facilities, and upper-floor amenities. See DC Modern Homes, One Park Crest Condos for Sale, https://www.dcmodernhomes.com/one-park-crest-condos-for-sale-mclean-va.php. Ownership of a luxury residence by a family member does not itself establish wrongdoing or concealed beneficial ownership. It does, however, present a specific, document-testable question concerning source of funds, beneficial use, and control.

Congress should obtain the deed and complete acquisition file for the Yasser Barzani unit and determine who supplied the purchase funds and subsequent carrying costs. The inquiry should include the purchase contract, closing statement, wire instructions, mortgage or other financing, property-tax and condominium-association records, insurance, renovation expenditures, bank records, and any trust, company, or fiduciary records associated with the acquisition. Investigators should determine whether the residence was acquired and maintained from Yasser Barzani's independently identifiable personal resources or whether any portion of the acquisition, financing, maintenance, taxes, assessments, improvements, or other expenses was supplied by Mansour Barzani, another Barzani family member, a family-controlled entity, KRG-related revenues, U.S.-funded contracting or assistance proceeds, or an account or intermediary identified elsewhere in this *Petition*.

The same-address history warrants careful, not presumptive, comparison. Appendix C to the federal pleading identifies Mansour Barzani with Unit 1812 at 8220 Crestwood Heights Drive in connection with Chevalle Holdings Limited. That pleading does not establish that Mansour owned Yasser's unit, that the units are the same, or that any nominee or transfer arrangement existed. Congress should determine the exact unit number, dates of acquisition and occupancy, chain of title, purchase price, source of funds, and actual beneficial use before drawing any inference concerning ownership or control.

THE REPORTED $47 MILLION ACQUISITION QUESTION: TWO 2018 BEVERLY HILLS PURCHASES –

SOURCE OF FUNDS, BENEFICIAL OWNERSHIP, TAX REPORTING, AND U.S. INTERMEDIARIES



Congress should treat the two 2018 purchases as a single forensic transaction set for investigative purposes while preserving the distinction between what DOJ has alleged as to Foothill Road and what remains unproved as to Canon Drive. The inquiry should identify every originating and intermediary account, every wire or other transfer, every trust or entity, every escrow and title file, every source-of-funds statement, every beneficial-ownership certification, and every person who gave instructions or exercised control.

The inquiry should also determine whether any U.S. person or domestic entity that received, controlled, transmitted, or had authority over relevant funds incurred income-tax, FBAR, Form 8938, foreign-trust, foreign-corporation, partnership, or other information-reporting obligations. The gross amount of money that passed through an intermediary is not necessarily that intermediary's taxable income; Congress should identify the legal and economic character of each receipt, transfer, fee, commission, reimbursement, distribution, or beneficial interest before drawing tax conclusions.

Public property records and contemporaneous reporting identify two major Beverly Hills acquisitions in 2018 associated in public reporting with Barzani-linked entities: 945 Foothill Road, acquired for approximately $20 million, and 613 N. Canon Drive, acquired for approximately $27 million. DOJ now alleges that approximately $30 million in DLA-derived proceeds were used to purchase, renovate, and improve 945 Foothill Road. Canon Drive was later sold in 2023 for approximately $24.6 million. The pending Foothill allegations do not establish that Canon Drive was purchased with the same or related funds. They do, however, supply a concrete basis to compare the two acquisitions for common source accounts, banks, trusts, LLC organizers, escrow agents, attorneys, fiduciaries, contractors, beneficial owners, and other transactional infrastructure.

Congress should require forward tracing of the Canon Drive sale proceeds from the closing table to their present location and beneficiary: identify the seller of record and ultimate beneficial owner; the escrow and title companies; every account receiving sale proceeds; satisfaction of any mortgage, lien, fee, commission, or tax; every subsequent transfer; and any conversion into replacement real estate, securities, trusts, companies, legal accounts, offshore accounts, or other assets. Sale of the physical asset should not terminate the inquiry; where value has been converted into cash or another asset, the investigative question becomes where the value went and whether the resulting proceeds remain traceable to conduct giving rise to forfeiture.

Civil Forfeiture and Asset Recovery: Congress Should Identify What Can Be Recovered for the Public

The federal interest does not end with identifying fraud or corruption. Where the statutory predicates are established, federal law permits the United States to trace, restrain, forfeit, recover, and, where authorized, return property derived from unlawful conduct. Under 18 U.S.C. § 981, property involved in money laundering or constituting or traceable to proceeds of specified unlawful activity may be subject to civil forfeiture. Federal money-laundering law expressly includes, in qualifying circumstances, certain foreign offenses involving bribery of a public official or the misappropriation, theft, or embezzlement of public funds by or for the benefit of a public official. See 18 U.S.C. §§ 981, 1956(c)(7)(B)(iv). Congress should therefore require an asset-by-asset examination of whether any United States real estate, bank account, corporate interest, trust asset, investment, sale proceeds, or other property identified in this *Petition* is traceable to conduct that federal law makes forfeitable.

Federal enforcement supplies established investigative models for comparing legitimate income, public or state-linked revenue, intermediaries, beneficial ownership, and luxury United States assets without presuming that the same misconduct occurred here. In the 1MDB proceedings, DOJ alleged that more than $4.5 billion belonging to Malaysia's state investment fund was misappropriated and laundered through international financial institutions and corporate structures into luxury real estate, investments, and other assets. In the Teodorin Obiang matters, DOJ contrasted an official government salary of less than $100,000 with more than $300 million in assets allegedly accumulated through corruption and money laundering, including a Malibu mansion acquired through intermediaries and corporate entities. These matters are methodological analogies, not proof concerning any KRG- or Barzani-linked person.

The 1MDB enforcement history shows that foreign-kleptocracy asset recovery can operate at billion-dollar scale. DOJ reported in June 2024 that its 1MDB effort had involved 41 civil forfeiture actions in the Central District of California and one in the District of Columbia, had led to the seizure of more than $1.7 billion in stolen assets, and had returned or assisted in returning approximately $1.4 billion to Malaysia. DOJ described the effort as the largest recovery to date under its *Kleptocracy Asset Recovery Initiative*. That history supplies a concrete enforcement model: identify the public source of funds, trace proceeds through entities and accounts, identify assets purchased or improved with those proceeds, preserve them against dissipation, and determine whether federal forfeiture or

international asset-return mechanisms apply. See U.S. Department of Justice, *Justice Department Repatriates $1.4B Misappropriated 1MDB Funds to Malaysia* (June 13, 2024).

The Jammeh matter provides an especially current asset-recovery example. In *United States v. Real Property Located in Potomac, Maryland, Commonly Known as 9908 Bentcross Drive*, No. 8:20-cv-02071 (D. Md.), DOJ alleged that former Gambian President Yahya Jammeh and his wife used criminal proceeds and misappropriated Gambian public funds to purchase a Potomac mansion through a family structure. The United States forfeited and liquidated the property. On September 18, 2026, DOJ announced that approximately $2.5 million in recovered corruption proceeds was being returned to The Gambia for compensation of victims of the Jammeh regime. The case is a federal enforcement model rather than a controlling appellate precedent, but it demonstrates the complete sequence Congress should consider where evidence warrants it: trace foreign public-corruption proceeds into a United States asset, establish the statutory nexus, obtain forfeiture, liquidate the property, and evaluate lawful return of recovered value for the benefit of those harmed.

The governing statutory framework should be stated precisely. 18 U.S.C. § 981 authorizes civil forfeiture of qualifying property involved in money laundering and property constituting or traceable to proceeds of specified unlawful activity. The definition incorporated through 18 U.S.C. § 1956(c)(7)(B) includes specified categories of foreign bribery, extortion, embezzlement, and misappropriation of public funds. These provisions do not create automatic forfeiture whenever suspicious foreign money reaches the United States; the Government must establish the applicable predicate, jurisdictional basis, traceability, and other statutory requirements. If a property has already been sold, investigators should first determine whether identifiable sale proceeds remain directly traceable to forfeitable property. Criminal substitute-property authority, including 21 U.S.C. § 853(p) as incorporated by applicable criminal forfeiture statutes such as 18 U.S.C. § 982, is a separate remedy whose availability depends on the procedural posture, offense, conviction, and statutory prerequisites and should not be conflated with ordinary civil tracing.

The Ninth Circuit's decision in *United States v. PetroSaudi Oil Services (Venezuela) Lt*d., 70 F.4th 1199 (9th Cir. 2023), illustrates the reach of civil forfeiture across complex foreign commercial structures. The United States sought forfeiture of a $380 million arbitration-award fund, most of which was held in the United Kingdom, alleging that the fund derived from proceeds of a scheme to steal approximately $1 billion from Malaysia's sovereign wealth fund, 1MDB. The Ninth Circuit affirmed interlocutory orders preserving and authorizing seizure of funds released from the award. PetroSaudi does not establish that every foreign asset is forfeitable, nor that sovereign or commercial status is irrelevant in every context. It does demonstrate that an arbitral award, offshore location, foreign corporation, or relationship with a state-owned enterprise does not necessarily prevent federal forfeiture where the statutory predicates and jurisdictional requirements are satisfied.

The District of Columbia provides a particularly relevant procurement analogue. In *United States v. Sum of $70,990,605*, No. 12-1905 (D.D.C.), the United States pursued in rem forfeiture of tens of millions of dollars allegedly obtained through fraud involving transportation services for United

States military operations in Afghanistan. The court held at the pleading stage that the forfeiture complaint stated a claim and that international comity and the act-of-state doctrine did not bar jurisdiction. The case illustrates a principle directly relevant to this *Petition*, money paid through overseas defense-support arrangements does not become categorically insulated from United States asset-recovery law merely because the contractors, banks, or governmental actors are foreign. Where American military funds were allegedly obtained through fraud, federal investigators can trace the proceeds and pursue forfeitable property under applicable law. See *United States v. Sum of $70,990,605*, No. 12-1905, Mem. Op. & Order (D.D.C. Mar. 27, 2014).

Foreign location, foreign corporate form, governmental affiliation, an arbitral award, or layered ownership therefore does not necessarily place proceeds beyond the reach of United States forfeiture law. The controlling questions are whether the property is sufficiently connected to conduct Congress has made forfeitable, whether the applicable jurisdictional and procedural requirements are satisfied, and whether the evidence can trace the value into identifiable property or proceeds.

***CITGO/PDV HOLDING*: FOREIGN-STATE-LINKED COMMERCIAL ASSETS CAN REMAIN REACHABLE.**

The *Citgo* proceedings illustrate an important enforcement principle: foreign-sovereign or state-linked commercial assets with a sufficient United States nexus are not necessarily beyond judicial reach merely because the underlying ownership or governmental relationship is foreign. IISD reports that the court-approved sale of PDV Holding was designed to satisfy long-outstanding claims arising from Venezuelan expropriations and followed years of litigation over the relationship between Venezuela and PDVSA. The analogy is methodological, not dispositive. Congress should determine, asset by asset, whether any KRG- or Barzani-linked United States commercial interest is subject to forfeiture, judgment-enforcement, sanctions, creditor, or other lawful recovery authority after the relevant statutory and evidentiary predicates are established. See Source 210.

JUDICIAL AUTHORITY AND TREASURY SANCTIONS AUTHORITY CAN OPERATE TOGETHER.

The same proceedings also demonstrate that a judicially authorized disposition of a foreign-state-linked asset may remain subject to an independent Treasury sanctions and licensing determination. IISD reports that, despite court approval of the PDV Holding sale, OFAC clearance remained outstanding. Congress should therefore evaluate potentially recoverable Barzani- or KRG-linked United States assets through both lenses: the judicial authority to preserve, restrain, forfeit, execute upon, or otherwise recover property, and any separate OFAC licensing or sanctions authority governing transfer, control, disposition, or beneficial ownership. A court order should not be assumed to displace Treasury's independent sanctions role, and sanctions status should not be assumed to eliminate otherwise available judicial remedies. See Source 210.

C**OMPLEXITY AND DELAY ARE NOT REASONS TO ABANDON RECOVERY.**

The *Citgo* enforcement history further shows that politically sensitive, cross-border asset recovery can require years of litigation, ownership analysis, sanctions review, and creditor coordination. Complexity, layered ownership, foreign governmental involvement, and delay therefore should not be treated as reasons to abandon tracing or preservation. Congress should require agencies to identify assets early, preserve the evidentiary trail, maintain a transaction-by-transaction ownership history, and determine the lawful recovery path even where final disposition may depend upon later judicial rulings, OFAC action, foreign cooperation, or competing claims.

Congress should therefore ask DOJ, FBI, IRS-CI, DCIS, FinCEN, HSI, and other appropriate agencies to determine whether any Barzani-linked United States property, sale proceeds, replacement assets, trusts, accounts, or other holdings fall within these tracing, forfeiture, remission, restoration, or criminal substitute-property authorities, based upon transaction-level evidence. If evidence establishes that an asset represents misappropriated foreign public funds, Congress may also ask DOJ and the Department of State to evaluate whether recovered value can lawfully be returned for the benefit of the population from whom the underlying public assets were taken, as occurred in the Jammeh and Obiang matters.

The Republic of Iraq's current anti-corruption campaign also demonstrates that investigation and recovery can proceed together. OCCRP reported in June 2026 that Iraqi authorities had seized approximately $107 million in an oil-sector corruption investigation, including cash recovered from private residences and buried locations, and in September reported additional illicit-enrichment judgments requiring repayment of identified gains and equivalent financial penalties. Those proceedings concern different actors and legal authorities. Their relevance here is methodological: once competent investigators identify a discrepancy between public resources, lawful income, disclosed wealth, and actual assets, the inquiry should move from identification to tracing, preservation, restraint where lawfully authorized, recovery, and return to the appropriate public treasury.

Congress should therefore determine whether United States and Iraqi authorities can lawfully coordinate parallel source-of-funds and asset-tracing work where the same property, company, account, contract, public revenue stream, or beneficial owner touches both jurisdictions. Any such cooperation must respect applicable jurisdictional, evidentiary, treaty, privacy, and due-process requirements; the objective is not to presume wrongdoing but to prevent potentially recoverable public assets from being dissipated while competent authorities determine the facts.

Congress should therefore conduct a property-by-property source-of-funds analysis. For each residence, commercial property, trust, company, or other material American asset associated with a Barzani family member, the inquiry should identify the acquisition date and price; nominal and beneficial owner; purchasing or holding entity; source and originating account of acquisition, renovation, carrying-cost, and debt-service payments; intermediary banks and professionals; foreign-source transfers; related governmental or military contracts; tax treatment and required disclosures; subsequent transfers or encumbrances; sale proceeds; and any person who supplied source-of-funds, beneficial-ownership, immigration, banking, tax, or other representations to a United States institution.

The objective is not to infer illegality from wealth or luxury. It is to determine whether private wealth accumulated, held, or spent in the United States is traceable to lawful private income, disclosed commercial interests, foreign-government resources, United States taxpayer funds, proceeds of federal contracting, or unlawful activity, and whether the persons and institutions handling those assets complied with the United States laws governing them.

The record assembled in this *Petition* also presents recurring compliance questions across multiple United States legal regimes over an extended period - including federal contracting and procurement, anti-bribery and money-laundering laws, tax and foreign-asset reporting, beneficial-ownership disclosure, immigration, FARA, sanctions, banking, corporate formation, and representations to federal institutions. Congress should determine whether those are unrelated compliance issues or evidence of a recurring practice in which United States legal requirements were circumvented, incompletely observed, or treated as obstacles to be managed while American institutions continued to be used for private benefit.

Three Questions Congress Should Ask of Every Entity and Every Dollar

(1) Who appeared on paper? Congress should identify the legal owner, payer, purchaser, director, trustee, contracting party, account holder, or other nominal counterparty reflected in public and transactional records.

(2) Who actually controlled or funded it? Congress should identify the beneficial owner, source of funds, person issuing instructions, person exercising decision-making authority, and any intermediary or professional who administered the structure.

(3) Who ultimately benefited? Congress should identify the recipient of money, property, services, governmental access, legal representation, personal expenses, appreciation in value, or other economic benefit. Formal title, beneficial ownership, and actual control should be analyzed separately because they may reside in different persons. For residences titled to adult children or other close relatives of senior officials, Congress should also determine who supplied the acquisition price and carrying costs, who exercised actual use and control, and whether the documented source of funds establishes independent ownership or another beneficial-interest arrangement.

The congressional issue is no longer simply whether substantial Barzani-family illicit wealth exists in the United States. The issue is whether United States taxpayer funds, military contracting, KRG public revenues, oil proceeds, privately controlled conglomerates, offshore structures, professional intermediaries, and concealed beneficial ownership intersected within common financial channels that ultimately financed private assets, legal expenses, or family consumption. Each component may have an innocent explanation considered alone. Congress should determine what the complete transaction record shows when the components are examined together.

Congress should also obtain or refer agency review of the financial-institution due-diligence record concerning identified Barzani-linked accounts and entities. FinCEN's framework requires covered

institutions, in specified circumstances, to identify beneficial owners and subjects certain private-banking relationships involving senior foreign political figures to enhanced scrutiny for transactions potentially involving proceeds of foreign corruption. Congress should determine what beneficial-ownership, politically exposed person, source-of-wealth, source-of-funds, enhanced-due-diligence, and transaction-monitoring information U.S. financial institutions collected concerning relevant Barzani officials, family members, trusts, LLCs, intermediaries, and accounts. Any review of Suspicious Activity Report information should respect the confidentiality restrictions applicable to SARs; Congress can ask FinCEN and appropriate regulators or law-enforcement agencies to conduct the comparison against identified persons, entities, accounts, and transactions.

Current federal beneficial-ownership reporting rules also make direct congressional tracing necessary. FinCEN's August 11, 2026 final rule, effective August 14, 2026, exempts U.S.-created companies from Corporate Transparency Act beneficial-ownership-information reporting; certain foreign entities registered to do business in the United States remain reporting companies. Congress therefore should not assume that FinCEN presently possesses complete beneficial-ownership information for the domestic LLCs and other U.S.-created entities identified in this *Petition*. It should obtain ownership and control evidence directly from formation agents, attorneys, trustees, financial institutions, tax and transactional records, and other lawful sources, while separately reporting any historical or otherwise lawfully retained FinCEN information relevant to the inquiry.

The Beneficial-Ownership Gap: What Congress Still Cannot See

The current federal reporting landscape creates an additional policy question. FinCEN's August 11, 2026 final rule permanently exempts U.S.-created companies from Corporate Transparency Act beneficial-ownership-information reporting, while certain foreign entities registered to do business in the United States remain reporting companies. The exemption does not make a domestic entity suspicious and does not relieve financial institutions or other persons of distinct obligations imposed by other law. It does mean that the absence of a current CTA filing for a domestic LLC cannot be treated as evidence that foreign beneficial ownership is absent. See FinCEN, Beneficial Ownership Information Reporting Requirement Revision Final Rule (Aug. 11, 2026) (effective Aug. 14, 2026).

GAO independently identified the same structural problem before the final rule was issued. In *Corporate Transparency: Treasury Should Address Gaps in Ownership Information Resulting from Expanded Exemptions,* GAO-26-107967 (May 29, 2026), GAO reported that U.S. companies generally were no longer required to provide beneficial-ownership information to FinCEN and that Treasury had not determined how to address the resulting gap. GAO recommended that FinCEN identify actions to address risks created by the domestic-company and U.S.-person exemptions and, as appropriate, provide Congress and law enforcement with highly useful ownership information. FinCEN's August 11, 2026 final rule then made the domestic-company exemption permanent. These developments do not establish suspicious ownership in any entity identified here; they reinforce the need for Congress to obtain source-of-funds, control, ownership, and ultimate-beneficiary evidence from the records that actually exist rather than infer absence of foreign ownership from the absence of a current CTA filing.

The practical consequence is important: absence of a public corporate record or current CTA beneficial-ownership filing should not be treated as evidence that concealed or foreign ownership is absent. Transparency International has emphasized that the same corporate secrecy used by criminal networks can enable corrupt officials and other actors to hide and move illicit funds through anonymous United States companies. Congress should therefore obtain underlying formation documents, capitalization records, operating and voting agreements, bank KYC and source-of-funds files, tax records, nominee agreements, powers of attorney, trust records, and communications rather than rely solely on public corporate filings or the current FinCEN database. See Appendix Source 174.

The United States is not a passive bystander when foreign wealth enters American companies, banks, professional accounts, or real estate. Effective anti-money-laundering oversight must examine not only the originator and recipient of suspicious funds, but also the professional and financial infrastructure that permits funds to enter, move through, or remain within the United States. High-value real estate deserves particular scrutiny: title is the beginning, not the end, of the ownership inquiry. Investigators should reconstruct source of funds, beneficial ownership, financing, trusts, nominees, professional accounts, closing participants, and the person who actually controlled or enjoyed the asset. See Appendix Source 175.

The congressional question is not only whether corruption occurred abroad, but whether American systems enabled it here. Rules on paper are insufficient if they are not meaningfully enforced. Congress should test whether procurement, sanctions, FARA, beneficial-ownership, anti-money-laundering, tax, immigration, and security-assistance safeguards were actually applied to the persons and transactions identified in this *Petition* with the rigor required by law, without allowing wealth, governmental status, strategic importance, or privileged access to substitute for the governing standard.

Congress should therefore consider whether a material transparency gap remains for high-value United States real estate and other assets held directly or indirectly for foreign politically exposed persons, including senior foreign political figures, their immediate family members, close associates, nominees, trusts, or controlled entities. Congress should consider whether enhanced source-of-funds, beneficial-ownership, control, and ultimate-beneficiary disclosures are warranted for defined high-risk or high-value transactions, while tailoring any new requirement to legitimate privacy, security, due-process, and constitutional interests. This is a legislative recommendation, not a statement that current federal law already imposes such a categorical disclosure requirement.

Lawful Permanent Residence as a U.S. Access Point: Benefits, Obligations, and Financial Questions

The original District of Columbia complaint does more than allege that Masrour Barzani was a United States lawful permanent resident. It alleges that Masrour Barzani and Rubar Sandi submitted false immigration applications to USCIS in or about 2003 and that the resulting lawful-permanent-resident status was thereafter used in furtherance of the alleged enterprise. Those allegations are unadjudicated and should not be treated as established fact. They do, however, present a discrete

federal question that can be resolved from the authoritative DHS and USCIS record rather than inference.

Congress should obtain the complete A-file and related State Department and DHS records sufficient to determine the date, basis, and category of any application or adjustment; every material application, record, affidavit, interview record, supporting document, amendment, renewal, travel or reentry record, and abandonment or maintenance determination; who prepared, translated, supported, or submitted the materials; and whether the representations required by the forms in effect at the time were truthful and complete. Investigators should compare those representations with contemporaneous records concerning foreign governmental or security positions, residences, employment and business interests, identity and family information, and any other subject specifically required to be disclosed by the applicable immigration process.

Congress should then determine what federal consequences or access depended upon the verified status and representations, including tax-residency consequences, travel and reentry treatment, property and banking relationships, corporate activity, and any other federal decision materially affected by lawful-permanent-resident status. The purpose is not to infer immigration fraud from foreign office or wealth; it is to determine whether the United States granted or maintained an immigration benefit on the basis of materially accurate information, whether any later federal filing corrected, repeated, or depended upon the same representations, and whether Barzani and Rubar Sandi leveraged Barzani's permanent resident status – or the representations made to secure it – to obtain federal benefits, conduct corporate activity, establish banking relationships, or secure U.S. government access and funding based on incomplete or misleading data?

Current U.S. Immigration-Accountability Policy: Corruption, Human Rights, Democratic Governance, and Complicity

On September 28, 2026, the Department of State announced a visa-restriction policy under INA § 212(a)(3)(C) for foreign nationals who undermine democratically elected governments through corruption or narcotrafficking, describing such conduct as a threat to security and rule of law and stating that the mechanism permits the United States to act as evidence develops. In the same announcement, State invoked Section 7031(c), which requires public or private designation of foreign officials and immediate family members about whom the Secretary has credible information of involvement in significant corruption or a gross violation of human rights. The geographic policy itself establishes no finding concerning any person identified in this *Petition*. See Appendix Source 167.

In a separate September 28 policy under the same INA § 212(a)(3)(C) authority, Secretary of State Marco Rubio used the formulation "responsible for, or complicit in" when describing persons subject to visa restrictions for intentionally impeding the resolution of international parental child-abduction cases. That policy concerns a different subject and does not create a substantive standard for the allegations here. It nevertheless illustrates a current State Department accountability formulation that examines complicity as well as direct personal action. See Appendix Source 168.

Masrour Barzani presents a distinct legal question because he is a United States lawful permanent resident, not an ordinary visa applicant. Neither the September 28 policy nor Section 7031(c) should be described as automatically cancelling lawful permanent residence. Congress should instead require DHS, USCIS, State, DOJ, and appropriate national-security components to review the authoritative immigration record and determine whether subsequently developed evidence concerning corruption, fraud against the United States, sanctions-sensitive conduct, human-rights abuse, national-security matters, or other conduct creates any consequence under the immigration statutes actually applicable to a lawful permanent resident. The review should include the complete immigration history, applications and supporting representations, security checks, travel and reentry records, and any later derogatory-information assessment.

The Yazidi Genocide and the Immigration – Accountability Question

Among the matters warranting person-specific review is the allegation that Peshmerga forces under the relevant KRG security and political command structure withdrew from Sinjar immediately before ISIS overran the area and committed atrocities formally recognized by the United States and United Nations as genocide against the Yazidis. ISIS committed the genocide; the separate question is whether evidence concerning Masrour Barzani's command role, knowledge, orders, approval, facilitation, complicity, or authority to prevent or mitigate the withdrawal bears on any immigration, national-security, foreign-policy, or other federal review authorized by law. Congress should not presume the answer; it should obtain the command and intelligence record identified in Section IV.

Subnational Office Is No Shield from Applicable U.S. Accountability Authorities

State Department practice confirms the narrower proposition that subnational office does not itself place a foreign official outside applicable entry-restriction authorities. State has publicly designated a former Nairobi governor for significant corruption, a Sri Lankan provincial governor for involvement in a gross violation of human rights, and regional or district security commanders for gross human-rights violations. Those precedents establish no fact concerning any KRG official; they show that the legal inquiry turns on the applicable authority, office, conduct, evidence, and statutory criteria rather than on whether the official served a national or subnational government. See Appendix Source 169.

Crimes Involving Moral Turpitude: A Separate Immigration-Accountability Question

The phrase "crime involving moral turpitude" is a statutory immigration term of art, not a general moral label. Under 8 U.S.C. § 1227(a)(2)(A), specified immigration consequences depend on a conviction and on the exact statutory ground, timing, number of convictions, and other elements Congress prescribed. Accordingly, allegations in this *Petition* should not themselves be labeled CIMTs. If an investigation later produces a qualifying criminal conviction, DHS and DOJ should apply the immigration statute to the offense of conviction under the governing categorical or modified-categorical framework rather than infer removability from accusation alone. See Appendix Source 184.

The Board of Immigration Appeals has stated that a crime involving moral turpitude generally requires both reprehensible conduct and a culpable mental state. *Matter of Silva-Trevino*, 26 I. & N. Dec. 826, 833-34 (B.I.A. 2016). The inquiry is offense-specific. Fraud, bribery, theft, violence, counterfeiting, conspiracy, attempt, or related conduct can carry serious immigration consequences in particular statutory settings, but the governing criminal statute, elements, conviction record, and controlling circuit law must be tested before any conclusion is drawn. See Appendix Source 184.

Participation doctrines also require precision. *Matter of Short*, 20 I. & N. Dec. 136 (B.I.A. 1989), states that where the underlying substantive offense involves moral turpitude, a conviction for aiding its commission or acting as an accessory before the fact likewise involves moral turpitude; later BIA authority similarly treats accessory-after-the-fact analysis as dependent on the character of the underlying offense. These authorities do not convert alleged assistance, family association, office, or professional representation into an immigration offense. They identify questions to be asked only if a legally sufficient conviction and the required elements exist. See Appendix Source 185.

Torture analysis is legally distinct from CIMT analysis and from the threshold question whether a person is removable. Federal regulations implementing the Convention Against Torture define torture by reference to intentional infliction of severe physical or mental pain or suffering for specified purposes by, at the instigation of, or with the consent or acquiescence of an official or other person acting in an official capacity, and require specific intent. The Supreme Court in *Nasrallah v. Barr*, 590 U.S. 573 (2020), separately treated a CAT order from the final order of removal for purposes of judicial review. Thus, even where a criminal or immigration ground is established, CAT protection presents a separate legal inquiry; neither doctrine should be collapsed into the other. See Appendix Source 186.

Congress should therefore request a coordinated DHS, USCIS, State, and DOJ review of any verified conduct or conviction relevant to Masrour Barzan's immigration history, applying the precise INA provisions and any applicable CAT obligations. If lawful-permanent-resident status later ceased, that fact would not by itself erase disclosures, duties, tax consequences, admissibility or removability questions, or other legally relevant conduct arising during the period in which the status existed; the legal effect of any later change in status should be determined from the authoritative A-file and governing law.

Rubar Sandi: A Naturalized U.S. Citizen and the Domestic-Facilitator Question

Naturalized American citizen Rubar Sandi warrants separate examination because the original District of Columbia pleading assigns him functions spanning immigration, corporate activity, banking, and United States real estate rather than a single isolated role. Plaintiffs allege that Sandi acted under Masrour Barzani's direction, participated in false representations to United States immigration authorities concerning Barzani's acquisition of lawful-permanent-resident status, and participated in corporate, banking, and real-estate transactions on Barzani's behalf. Those allegations remain unadjudicated. Congress can resolve them from the underlying immigration, financial, corporate, and property records rather than accepting either accusation or denial.

(The legal and ethical culpability of Rubar Sandi, Treefa Aziz, and other naturalized citizens reaches its zenith when they transition from permanent residents to naturalized citizens, a process that strictly requires them to vocalize and sign the mandatory **Naturalization Oath of Allegiance to the United States of America** under Section 337 of the Immigration and Nationality Act. By taking this solemn oath, an applicant explicitly swears **under penalty of perjury** to renounce all prior foreign allegiances and vows an absolute commitment to **support and defend the Constitution and the laws of the United States against all enemies**. This is not a symbolic gesture; it is a binding legal contract with the American sovereign. When a naturalized citizen leverages their American status to bypass Treasury regulations, shield illicit offshore assets, or violate international sanctions, they commit a profound and actionable breach of this sacred oath, transforming their financial non-compliance into a direct act of bad faith against the United States.)

Congressional Objective

The objective of this investigation is to determine whether the integrity of United States immigration, national-security, financial, and foreign-influence safeguards was compromised through the activities attributed to Rubar Sandi, a naturalized United States citizen; specifically, whether materially false, incomplete, or misleading representations were used to obtain lawful permanent resident status for Masrour Barzani, whether Sandi participated in preparing, transmitting, validating, or facilitating those representations, and whether Sandi thereafter used domestic corporate, financial, property, logistical, or governmental-access networks to perform activities at the request, direction, or for the benefit of Barzani or other foreign principals without all disclosures required by United States law.

Congress should determine whether these were unrelated episodes or whether the alleged immigration assistance, Sandi's U.S. corporate and contracting infrastructure, financial and property relationships, and any foreign-principal activities were components of a continuing relationship through which Barzani-linked interests were able to operate inside the United States.

Sandi's Alleged Relationship with Masrour Barzani: What Did He Actually Do?

Filed materials reviewed for this Petition do not establish that Rubar Sandi described himself as "assistant to Masrour Barzani." Later federal filings instead identify Haval Dosky as an assistant to Masrour Barzani. The Sandi inquiry should therefore rest on the conduct and relationships actually alleged and documented: what instructions, requests, or assignments Sandi received; what compensation, reimbursement, commercial opportunity, or other benefit Sandi or his companies received; what immigration, governmental, financial, corporate, real-estate, logistical, political, or personal functions he performed; and whether he possessed authority to communicate or act for Barzani or another foreign principal.

Federal foreign-agent law looks to actual function, agency, representation, request, direction, control, financing, and covered activity rather than labels. Congress should therefore determine whether Sandi acted as an agent, representative, employee, intermediary, domestic facilitator, or

other person operating at the order, request, direction, or control of Masrour Barzani or another foreign principal, and whether any covered United States activity followed from that relationship.

Masrour Barzani's Official Governmental Status and Why It Matters to the FARA Inquiry

Masrour Barzani's official governmental position is publicly documented. The Kurdistan Regional Government's own executive portal identifies him as Prime Minister of the Kurdistan Regional Government, appointed to lead the ninth cabinet on July 10, 2019; his public LinkedIn profile likewise identifies him as Prime Minister of the subnational Kurdistan Regional Government. FARA defines a "government of a foreign country" to include persons or groups exercising de jure or de facto sovereign political jurisdiction over any part of a foreign country, including subdivisions and groups exercising governmental authority. See 22 U.S.C. § 611(e). The fact that the KRG is a subnational government within Iraq therefore does not, by itself, remove KRG-directed activity from FARA's statutory framework.

Congress should obtain Masrour Barzani's complete A-file and determine precisely what role Sandi performed – whether as petitioner, sponsor, supporting declarant, preparer, intermediary, witness, employer, business associate, or otherwise; what representations Sandi made or caused to be made; what documents he supplied; what relationship to Barzani was disclosed; and whether the information submitted was truthful and complete under the requirements applicable at the time. The original District of Columbia pleading alleges that the relevant immigration submissions occurred in or about 2003; Congress should identify the exact form, , sponsoring, or supporting mechanism and the evidence actually submitted rather than assume the legal character of Sandi's role.

Congress should also determine whether Sandi's alleged participation in Barzani's immigration process was an isolated personal favor or one assignment within a broader and continuing relationship in which Sandi acted as an intermediary, corporate facilitator, financial operator, or United States-based representative. The materiality question should be asked directly: would Masrour Barzani have received lawful permanent resident status if United States immigration authorities had been given the complete and accurate material facts?

Public federal records also establish a substantial United States contracting history associated with Sandi's business interests. DOJ announced on April 22, 2011 that The Sandi Group agreed to pay $1.01 million to resolve False Claims Act allegations that it sought reimbursement under a State Department Iraq police-training contract for danger pay it allegedly had not paid to United States expatriate employees. In a separate 2016 government complaint concerning DynCorp, DOJ alleged that Corporate Bank and The Sandi Group shared executive leadership, including Rubar Sandi as owner and chairman. Neither the settlement nor the separate allegations against DynCorp should be treated as an adjudication of personal fraud by Rubar Sandi. Those matters do not establish wrongdoing in the present inquiry, but they make the source, routing, and use of funds associated with Sandi's United States assets and any Barzani-linked activity appropriate subjects for document-based review.

That ownership point is unusually clear in the United States' 2016 pleading: DOJ further stated that DynCorp referred to Corporate Bank and TSG interchangeably during the relevant period. Congress should verify the ownership and control history against the underlying corporate records, but the federal pleading gives Congress a concrete basis to examine Corporate Bank, TSG, and Sandi as related contracting and financial actors rather than assume that the different company names reflected independent ownership or control.

The public federal record also contains adverse compliance and contracting history that warrants careful, document-based review without treating allegations as adjudicated facts. In 2013, the Department of Labor announced a $75,000 settlement with The Sandi Group/Corporate Bank Financial Services for failure to refer timely the injuries and deaths of 30 employees in Iraq between 2003 and 2005. Separately, DOJ's 2016 complaint against DynCorp alleged that Corporate Bank's hotel and labor rates were unreasonable or unsupported, that DynCorp had difficulty obtaining lease, salary, and other substantiating records from Corporate Bank, and that Corporate Bank jointly owned and managed an ostensible labor subcontractor, Sandi Security Company. The 2016 action was brought against DynCorp, and those allegations should not be recast as an adjudication of fraud by Corporate Bank. They do, however, justify obtaining the underlying subcontracts, invoices, payroll and salary records, related-party ownership records, general-and-administrative cost support, audit materials, and payment records.

The source of the 2011 settlement payment should likewise be traced. DOJ's public announcement states that The Sandi Group agreed to pay $1.01 million, but it does not identify the ultimate source of the money used to make that payment. Congress should determine whether the settlement payment and related legal expenses were funded from TSG operating revenues, Rubar Sandi personally, Corporate Bank Financial Services or another affiliated company, insurance or indemnification proceeds, borrowed funds, or another person or entity.

Given the separate allegations concerning Sandi's relationship with Masrour Barzani, Congress should specifically determine whether any Barzani-, KRG-, or Barzani-linked source supplied, advanced, reimbursed, guaranteed, indemnified, or otherwise financed any portion of the settlement payment or related legal expenses. The inquiry should be resolved from bank records, general ledgers, wire records, insurance and indemnification records, intercompany accounts, loan documents, tax records, and contemporaneous communications concerning the payment rather than inference.

The pleadings identify 9300 Belle Terre Way in Potomac, Maryland, as Sandi's residence. Public property records reveal a 2004 sale price of approximately $3.2 million; Bright MLS-derived property history reflects that the residence was marketed at approximately $9.9 million in 2019 and 2020; online market estimates for 2026 are $5.7 million; and later public records identify Emine E. Sandi, trustee, and wife of Rubar, in connection with the property. Current public assessment data are materially below the prior asking price, so this *Petition* does not assign a present market value. Congress should instead obtain the deed, trust instrument, closing statement, construction and improvement records, mortgage and financing records, tax records, insurance and carrying-cost records, and source-of-funds documentation and determine who supplied the acquisition,

construction, maintenance, tax, and other funds and whether any Barzani-, KRG-, United States-contract-, foreign-government-, or other identified funds contributed.

The offshore relationship warrants an additional, document-specific inquiry. the Second Amended District of Columbia pleading in the District of Columbia action, Dkt. 61, alleged that British Virgin Islands holding companies and trusts were owned or controlled by identified Barzani family members, Rubar Sandi, coconspirators, and the alleged enterprise, and were administered, facilitated, or financially funded in part by Moore, Sanford, Harris, Cupp, Sandi, and others. That historical pleading did not identify a particular trust as "Sandi's trust," and the allegation was not adjudicated. It nevertheless supplies a concrete lead for congressional verification because the same pleading identified Sandi as chairman of TSG Global Holdings Inc., described there as registered in the British Virgin Islands.

The offshore connection was not isolated: Dkt. 61 alleged that multiple British Virgin Islands holding companies and trusts were owned or controlled by identified Barzani family members and that foreign trusts and related structures were administered or facilitated in part through Washington-based participants, including attorney Jonathon Moore. Appendix C further identified several Barzani-linked BVI holding companies and placed Moore's law office at 5335 Wisconsin Avenue NW, Suite 440 – the same Washington building in which TSG Global Holdings was listed at Suite 950. That common address does not establish common ownership or unlawful coordination, but, when considered together with the pleaded trust-administration and facilitation allegations, it supplies a concrete basis for Congress to determine whether the entities shared administrators, professional services, records, accounts, communications, funding channels, or beneficial owners.

KCF's complaint also listed 5335 Wisconsin Avenue NW, Suite 950, Washington, D.C., as a principal office for J. Sparrow Holdings Limited, identified there as Mustafa Barzani's British Virgin Islands holding company, and as the corporate address for TSG Global Holdings Inc. A common address, standing alone, establishes neither common ownership nor wrongdoing. Congress should determine whether Sandi or any Sandi-controlled company served as owner, shareholder, director, administrator, funder, intermediary, nominee, correspondent, registered agent, trustee, protector, or other participant in any Barzani-controlled trust, British Virgin Islands company, or offshore structure; identify every common address, administrator, bank, accountant, attorney, fiduciary, registered agent, and account; and trace any movement of funds between Sandi-controlled and Barzani-controlled structures.

FARA presents a separate question. A review for this *Petition* of DOJ's publicly searchable FARA materials did not identify Rubar S. Sandi or The Sandi Group as a primary or short-form registrant for the Barzani- or KRG-directed activities alleged in the Complaint. That absence does not establish that registration was legally required, that no historical or non-online record exists, or that an exemption was unavailable. FARA applicability depends on the actual relationship and activities. Congress should request confirmation directly from the FARA Unit and determine whether Sandi, The Sandi Group, TDS Global Solutions, TSG Global Holdings, or any related entity ever registered or filed a short form for the KRG, KDP, Masrour Barzani, or another Barzani-linked foreign principal; if not, whether the alleged direction, governmental-representation, political, public-relations, financial-

disbursement, or other activities fell within FARA or an exemption, and whether any separate 18 U.S.C. § 951 notification obligation was implicated.

FARA: Did Sandi's Actual Role Require Registration?

The allegations concerning Sandi give Congress a concrete basis to test the relationship against FARA's actual statutory elements. FARA defines an agent of a foreign principal to include a person who acts as an agent, representative, employee, or servant, or in another capacity at the order, request, direction, or control of a foreign principal, and who engages in specified activities in the United States. See 22 U.S.C. § 611(c). Registration duties depend on the actual relationship, the activities undertaken, and any applicable exemption; no job title is required to establish or defeat the statutory relationship.

If Sandi arranged governmental contacts, handled immigration matters, managed or disbursed funds, conducted political or public-relations activity, represented Barzani before United States officials or agencies, or used domestic corporate or property structures to advance Barzani-linked interests at the request, direction, or control of a foreign principal, Congress should determine whether those activities triggered registration under 22 U.S.C. § 612, whether any exemption applied, and why no corresponding FARA registration has been identified in the public materials reviewed for this Petition. Congress should obtain the answer directly from the DOJ FARA Unit rather than infer noncompliance from an online search alone.

18 U.S.C. § 951: Direction or Control by a Foreign Government or Official

Congress should separately determine whether Sandi agreed to operate in the United States subject to the direction or control of a foreign government or foreign official within the meaning of 18 U.S.C. § 951, and, if so, whether the required notification was made. Sandi's United States citizenship does not itself eliminate the inquiry. The statutory and regulatory exceptions should be tested against the facts, including the rules governing publicly acknowledged and sponsored foreign-government personnel. The inquiry should identify who tasked Sandi, who supplied instructions, who approved significant actions, who supplied funds, who benefited, to whom Sandi reported, and whether he understood himself to be acting for Masrour Barzani personally, the KRG, the KDP, Barzani-linked commercial interests, or some combination of those interests.

Follow the Money: The Sandi Group's $1.01 Million False Claims Act Settlement

The Petition already asks Congress to trace the source of the $1.01 million that The Sandi Group agreed to pay the United States in 2011 to resolve False Claims Act allegations. That inquiry should identify the originating bank account, source of deposits, operating revenues, insurance or indemnification proceeds, loans, capital contributions, related-party transfers, foreign funds, reimbursements, and any person or entity that ultimately bore the cost. A payment of that magnitude can illuminate ownership, capitalization, related-party funding, beneficial interests, and financial relationships that ordinary corporate-registration records may not reveal.

The Central Sandi Question

The central question is not whether Rubar Sandi is an American citizen; he is. The question is what he did with the access, credibility, corporate infrastructure, and opportunities available to him in the United States, on whose instructions or behalf he acted, what he disclosed to the United States, and whether American immigration, contracting, financial, foreign-agent, or national-security systems were misled, circumvented, or otherwise compromised. Congress should determine whether Sandi was simply an independent American businessman who occasionally assisted Masrour Barzani, or whether he functioned over time as a domestic immigration, financial, corporate, logistical, property, or governmental-access intermediary for a foreign political figure and associated foreign interests without all disclosures required by United States law.

U.S. Tax and Foreign-Financial Reporting Obligations of Barzani U.S. Persons

Masrour Barzani's reported United States lawful-permanent-resident status, if verified for the relevant period, creates a separate and potentially significant federal financial-reporting issue that Congress should examine. Congress should authenticate the record and establish the precise years during which federal law treated him as a United States resident or U.S. person for each applicable reporting regime. A lawful permanent resident generally is treated as a United States resident for federal income-tax purposes and, like a United States citizen, generally is required to report worldwide income, not merely income earned or received within the United States. See 26 U.S.C. §§ 1, 61, 7701(b).

The federal pleadings separately identify Areen Masrour Barzani as a "United States person." Congress should independently verify the legal basis and duration of that status and determine, year by year, which federal tax and financial-reporting obligations, if any, applied to him. Areen's pleaded United States-person status should not be treated as identical to Masrour's reported lawful-permanent-resident status without authoritative records; the two status predicates should be established separately and then tested under the reporting regime applicable to each individual and each year.

The issue is not theoretical. KVF possesses documentary records underlying allegations already placed before the federal court concerning a layered offshore-to-United States ownership structure. The original District of Columbia pleading alleges that Barzani-linked participants established and administered foreign trusts, offshore entities, nominee arrangements, and dozens of United States corporations to obscure true beneficial ownership, conceal foreign financial interests and income, and move or hold assets within the United States. It specifically alleges that beneficial owners were removed as named beneficiaries of their own trusts and replaced with nominee beneficiaries; that foreign bank accounts and millions of dollars of foreign-source income were concealed; and that offshore structures and United States corporations were used in combination to disguise the identity of the persons who actually owned, controlled, funded, or benefited from the underlying assets.

The British Virgin Islands feature specifically in that documentary trail. KVF alleges that Defendant Muksi Barzani owned a British Virgin Islands holding company controlling a Washington, D.C.-based

entity that in turn owned United States real property. Separately, the District Court itself described documentary evidence concerning a BVI-registered entity that nominally owned a McLean, Virginia condominium while the Barzani family remained its beneficial owner. The underlying attorney communication stated that the structure was employed to maintain confidentiality concerning the property's ownership and to protect the ultimate beneficial owner from potential exposure to United States federal estate taxes. Congress should obtain the complete BVI company files, registered-agent records, beneficial-owner declarations, trust instruments, settlor and beneficiary schedules, letters of wishes, nominee agreements, KYC materials, bank records, wire-transfer records, tax advice, and related attorney and fiduciary communications.

The historical Sandi allegations should be included expressly in that reconstruction. The Second Amended District of Columbia pleading alleged Sandi ownership or control and facilitation of British Virgin Islands holding companies and trusts, identified him as chairman of BVI-registered TSG Global Holdings Inc., and listed the same Washington suite for TSG Global Holdings and J. Sparrow Holdings Limited. Those unadjudicated pleading allegations should be tested against BVI registry and registered-agent files, beneficial-ownership declarations, trust instruments, bank and KYC records, correspondence, and source-of-funds evidence.

The significance for the present inquiry is the alleged sequence: **foreign income and assets → offshore trusts or holding structures → substitution or concealment of true beneficial owners → transfers into United States entities and accounts → acquisition or maintenance of United States real estate and other assets through corporations, LLCs, trusts, nominees, or other record owners having no obvious public connection to the underlying Barzani beneficiary.** Congress should reconstruct that chain transaction by transaction and determine whether each structure served a lawful privacy, estate-planning, or commercial purpose, or whether any structure was instead used to conceal income, accounts, assets, beneficial ownership, source of funds, or reportable transactions from the Internal Revenue Service, FinCEN, financial institutions, or other United States authorities.

That obligation is potentially significant when considered together with the financial evidence described in this *Petition*: substantial income and assets outside the United States; foreign and domestic corporations and LLCs; offshore trusts; nominee and beneficial-ownership arrangements; foreign bank and financial accounts; transfers from Kurdistan and third countries into the United States; and millions of dollars used for United States real estate and other family expenditures. Congress should determine whether every Barzani family member who was a United States citizen, lawful permanent resident, or otherwise a United States person during the relevant period accurately reported all income required to be reported to the United States and made all applicable disclosures concerning foreign accounts, assets, corporations, partnerships, trusts, beneficial interests, and transactions.

The inquiry should not be confined to the income-tax return itself. Depending upon the nature, value, ownership, and control of the assets involved, federal law can impose separate reporting requirements concerning foreign financial accounts and foreign financial assets, including FinCEN Form 114 (FBAR), Form 8938, and information returns concerning interests in or transactions with

foreign corporations, partnerships, and trusts. See, e.g., 31 U.S.C. § 5314; 31 C.F.R. § 1010.350; 26 U.S.C. § 6038D. Congress should obtain or refer review by the appropriate federal authorities of the relevant tax and foreign-financial-reporting records and compare them, year by year and entity by entity, against the income, accounts, trusts, companies, beneficial interests, property acquisitions, transfers, and expenditures identified in the records described in this *Petition*.

The point is not to presume that a reporting violation occurred. Individual tax returns and many related records are not publicly available to KVF, and Congress should obtain the authoritative evidence from the agencies and records lawfully available to it. The point is that the allegations create a specific and readily testable federal question: whether persons subject to United States worldwide-income and foreign-financial-reporting requirements disclosed to the United States the same foreign income, assets, accounts, entities, beneficial interests, and transactions that appear in the financial, corporate, banking, trust, property, and professional records described here.

This inquiry may have significance beyond ordinary tax administration. Federal law separately requires qualifying United States persons to refer certain foreign financial accounts under 31 U.S.C. § 5314, and willful violations may carry criminal consequences under 31 U.S.C. § 5322. Congress should therefore ask IRS-CI, FinCEN, Treasury, and, where appropriate, DOJ to determine whether any failure to refer foreign income, accounts, assets, or financial interests was inadvertent, civilly actionable, willful, or part of a broader course of concealment. The inquiry should also examine whether trusts, nominees, shell entities, attorney-administered structures, or layered domestic and offshore entities were used for legitimate privacy or estate-planning purposes or instead to prevent the United States Government, financial institutions, or other legally entitled recipients from learning the identity of the true beneficial owner, the source of funds, the existence of reportable foreign assets or accounts, or the amount and source of taxable income.

Congress should specifically reconcile the federal tax and foreign-financial-reporting records with the evidence described above concerning Golden Eagle Global, GEGI Management, Ingomar-related entities, offshore trusts and fiduciaries, Barzani-linked United States LLCs, United States real-estate acquisitions, transfers originating in Kurdistan or third countries, and expenditures made for the benefit of individual Barzani family members. Any material discrepancy between the financial reality reflected in those records and the ownership, income, accounts, assets, or transactions disclosed to federal authorities would warrant further investigation.

VII. U.S. TAX, FOREIGN-ASSET REPORTING, AND THE DOMESTIC FACILITATION NETWORK

Case Study Eleven – Masrour Barzani and Areen Masrour Barzani: What U.S. Tax and Foreign-Asset Reporting Obligations Applied, and Were They Satisfied?

Any review of Masrour Barzani's United States immigration, tax, banking, and foreign-asset history should include records concerning Rubar Sandi's role. The allegation that Sandi assisted in obtaining

Barzani's lawful-permanent-resident status warrants examination of whether Sandi misrepresented facts and thereafter participated in United States banking, corporate, real-estate, tax, or asset structures dependent upon or facilitated by that status.

THE CENTRAL TAX QUESTION: WHAT DO THE U.S. RETURNS AND FOREIGN-ASSET DISCLOSURES OF MASROUR BARZANI AND, WHERE APPLICABLE, AREEN MASROUR BARZANI SHOW ABOUT THE WORLDWIDE WEALTH DESCRIBED IN THIS PETITION?

That question does not presume that a required return was omitted or false. Federal tax records are confidential, and Congress should obtain them only through lawful committee and statutory procedures. It does mean that the scale of the wealth, entities, accounts, properties, and income streams described here should be reconciled against the federal income-tax and foreign-asset disclosures required for each relevant year in which authoritative records establish that Masrour Barzani or Areen Masrour Barzani was subject to the applicable U.S. tax or foreign-financial-reporting obligation.

Masrour Barzani's and Areen Barzani's Reported United States Status and Potential Worldwide-Income Obligations

Masrour Barzani's reported status as a United States lawful permanent resident presents a concrete federal tax and financial-reporting question that Congress can resolve from government records. The federal pleadings separately identify Areen Masrour Barzani as a "United States person." That allegation presents a parallel but independently verifiable inquiry: Congress should establish the legal basis and duration of Areen's status and determine, year by year, whether it made him a United States resident alien or otherwise subject to federal tax or financial-reporting obligations. During every year, if any, in which authoritative records establish that either Masrour Barzani or Areen Masrour Barzani was treated as a United States resident alien for federal tax purposes, federal law generally required that individual to report worldwide income to the United States, not merely income earned, received, deposited, invested, or spent within the United States. See 26 U.S.C. §§ 61, 7701(b). The IRS states that a person satisfying the green-card test generally is a United States tax resident and that United States residents generally are taxed in the same manner as United States citizens on worldwide income.

Federal enforcement demonstrates that foreign nationality and the foreign location of wealth do not negate federal reporting consequences that can arise from United States lawful-permanent-resident status. *United States v. Hyung Kwon Kim* and *United States v. Michael Little* provide concrete enforcement examples involving lawful permanent residents, foreign wealth, offshore accounts or entities, and United States tax or financial-reporting obligations.

This obligation warrants particular attention because the original District of Columbia complaint expressly identifies Masrour Barzani as a United States green-card holder and alleges that millions of dollars of worldwide income attributable to him while he was a United States taxpayer went unreported through offshore structures and allegedly sham corporations. Those allegations remain unadjudicated. They nevertheless identify a question that does not depend upon speculation: what

worldwide income, foreign accounts, foreign financial assets, trusts, entities, distributions, transfers, and beneficial interests did each individual actually report to the United States during each year in which federal law imposed the relevant United States tax or financial-reporting obligation on that individual? The Complaint details the use of offshore structures, nominee beneficiaries, and corporations to obscure ownership and worldwide income.

Congress should obtain from DHS and USCIS the records necessary to establish precisely when Masrour Barzani acquired, maintained, abandoned, relinquished, lost, or otherwise altered lawful-permanent-resident status, and should obtain the authoritative citizenship, immigration, residency, and other status records necessary to establish the legal basis and duration of Areen Masrour Barzani's pleaded United States-person status; Congress should then compare each status history with the corresponding IRS and FinCEN filing record. The inquiry should be year-specific. It should not assume tax residency for periods in which the governing records establish otherwise, nor should foreign residence alone be treated as terminating United States resident-alien status.

Congressional and IRS Review of Masrour Barzani and Areen Masrour Barzani's Federal Tax and Financial-Reporting Compliance

Congress should request a full, year-by-year tax-compliance review of the United States federal tax filings and foreign-financial reporting of Masrour Barzani and Areen Masrour Barzani for every period in which authoritative federal records establish that United States tax or reporting obligations applied to either individual. The appropriate tax-writing committees and the Joint Committee on Taxation should use the procedures Congress has provided in 26 U.S.C. § 6103(f) to obtain specified returns and return information, subject to the statute's closed-executive-session and confidentiality requirements for identifiable taxpayer information. Section 8021 of the Internal Revenue Code separately authorizes the Joint Committee, or a subcommittee, to hold hearings, require witness attendance and document production by subpoena or otherwise, administer oaths, and take testimony. See 26 U.S.C. §§ 6103(f), 8021.

That congressional review should be coordinated, within lawful institutional boundaries, with an IRS examination or IRS-CI review as appropriate. For each individual and each relevant year, the returns and related disclosures should be compared against the financial architecture identified in this *Petition*: worldwide income; foreign and domestic accounts; trusts and companies; beneficial interests; United States real estate; foreign properties; distributions; loans; transfers; family expenditures; FBAR obligations; Form 8938 and other FATCA-related disclosures; and information returns relating to foreign entities and trusts. The purpose is not to presume a tax violation, but to determine from authoritative records whether all reportable income, accounts, assets, ownership interests, and transactions were accurately and timely disclosed and whether any discrepancy was civil, willful, criminal, or otherwise material under governing law.

Given the magnitude of the assets, transactions, foreign-source wealth, and United States property questions described in this *Petition*, Congress should require a written reconciliation identifying, for each relevant year, the filing status, tax-residency basis, reported worldwide income, foreign-account reporting, foreign-asset disclosures, entity and trust reporting, material property

acquisitions and dispositions, and any examination, assessment, penalty, amended return, voluntary disclosure, report, or other IRS action. Any conclusion should rest on the returns and federal records themselves, not on public estimates or allegation alone.

GAO Has Just Identified the Tax-Fraud Red Flags Presented by This Record

GAO-26-107810 identifies IRS fraud indicators that include failing to report or explain substantial amounts of income, substantial personal expenditures exceeding reported resources, and concealment of domestic or foreign bank accounts, brokerage accounts, digital assets, or other property. Those indicators do not establish tax fraud by Masrour Barzani, Areen Masrour Barzani, or anyone else identified here. They do describe precisely the kinds of discrepancies Congress should require federal tax authorities to test against the extraordinary wealth, foreign assets, U.S. property, companies, trusts, accounts, and asserted sources of income documented or alleged in this Petition.

GAO also identifies an existing institutional pathway: auditors who detect fraud indicators may consult IRS's Office of Fraud Enforcement, which helps assess the evidence and develop civil or criminal fraud referals, while IRS Criminal Investigation investigates potential criminal tax violations and related financial crimes. GAO further notes that the Large Business and International Division serves U.S. citizens and residents with offshore activities and high-wealth individuals. Congress should therefore request a coordinated, lawful review involving the IRS Large Business and International Division, Office of Fraud Enforcement, and Criminal Investigation, as appropriate, rather than permit offshore-asset, income, entity, and criminal-proceeds questions to be examined in separate silos.

The tax inquiry should not ask only whether lawful income was reported. IRS Publication 17 states that bribes, kickbacks, and income from illegal activities are includible in income and that stolen property generally must be reported as income in the year taken unless returned to the rightful owner in that year. Accordingly, if investigators substantiate any alleged diversion, bribery, illicit commercial proceeds, sanctions-related income, kickback, or other unlawful economic benefit received or beneficially controlled by a U.S. tax resident, Congress should determine whether the corresponding income was reported and whether related foreign accounts, entities, trusts, and assets were disclosed as required. See IRS Publication 17 (2025), Your Federal Income Tax.

GAO separately analyzes tax evasion in the "shadow economy" – economic activity purposely hidden from governmental oversight – and notes that most such economic activity remains subject to taxation even when not accurately reported. That is directly relevant as an investigative principle where the Petition alleges off-book commercial activity, concealed business profit, informal revenue streams, or other economic benefit. The existence of unexplained wealth or an offshore structure does not itself establish fraud; the correct response is a year-by-year, source-by-source reconciliation that distinguishes lawful reporting, error, civil noncompliance, and willful evasion.

FEDERAL ANALOGUE: *UNITED STATES v. MOKHTARI* – U.S. STATUS DOES NOT INSULATE FOREIGN SANCTIONS-SENSITIVE WEALTH

United States v. Behrouz Mokhtari supplies a useful federal analogue for the sanctions-and-asset-tracing methodology, not proof of any tax offense here. DOJ established that Mokhtari, a naturalized U.S. citizen residing in McLean, Virginia and Tehran, Iran, controlled businesses in Iran and the United Arab Emirates, used foreign companies and bank accounts, engaged in prohibited Iran-related business, used the U.S. financial system, and converted proceeds into a California residence. He pleaded guilty to two conspiracies to violate IEEPA, was sentenced to 41 months in prison, and was ordered to forfeit approximately $2.86 million and the California residence. See U.S. Department of Justice, *Virginia Man Sentenced to Federal Prison for Conspiring to Violate Iranian Sanctions* (July 25, 2023).

Mokhtari was prosecuted for sanctions violations, not for the tax theory presented here. Its relevance is methodological: American status does not make foreign companies, foreign accounts, sanctions-sensitive transactions, or foreign-derived assets invisible to federal law. For Masrour Barzani, and for Areen Masrour Barzani to the extent authoritative records establish that the relevant United States tax or reporting regime applied to him, the separate question remains whether worldwide income and foreign financial interests described in this Petition were required to be reported and whether the filings actually made were complete and accurate.

***United States v. Michael Little*: A Closely Applicable Green-Card, Worldwide-Income, FBAR, and Attorney-Facilitation Prosecution**

United States v. Michael Little is particularly instructive because it brings together several of the issues presented here. Little was a British attorney licensed in New York and a long-time United States lawful permanent resident who resided substantially abroad. In *United States v. Little*, 2017 U.S. Dist. LEXIS 67580, 2017 WL 1743837 (S.D.N.Y. May 3, 2017), the district court rejected his challenge to the federal income-tax and FBAR obligations applicable to him as a lawful permanent resident. The Second Circuit later affirmed the relevant convictions. *United States v. Little*, 828 F. App'x 34 (2d Cir. 2020).

The significance of *Little* goes substantially beyond the defendant's own failure to report. A federal jury convicted Little on all nineteen counts. Those included failing to file his own income-tax returns, willful failure to file FBARs, conspiracy to defraud the United States, obstruction of the administration of the tax laws, and ten counts of aiding and assisting the preparation of false Forms 3520 under 26 U.S.C. § 7206(2). DOJ reported that Little advised an American family concerning approximately $14 million in undeclared offshore assets, assisted in opening an undeclared Swiss account, devised methods to repatriate funds into the United States without attracting IRS detection, enlisted an accountant, participated in a sham-mortgage arrangement, and supplied false explanations characterizing transfers as foreign gifts.

Little therefore illustrates two distinct propositions directly relevant to this inquiry. First, **lawful-permanent-resident status can carry continuing worldwide-income and foreign-account reporting**

consequences notwithstanding residence abroad. Second, **the federal inquiry does not necessarily stop with the taxpayer: attorneys and other professionals can incur separate liability when the evidence proves that they knowingly participate in, counsel, assist, structure, document, or cause materially false tax reporting or concealment.**

Neither proposition establishes wrongdoing by Masrour Barzani, Areen Masrour Barzani, or any lawyer or professional identified in this *Petition*. Little demonstrates why Congress should obtain and compare the underlying records rather than presume either compliance or noncompliance.

Offshore Structures, British Virgin Islands Entities, Nominees, and Actual Beneficial Ownership

The KVF evidence makes this inquiry more important. Plaintiffs' operative the District of Columbia action Complaint alleges foreign trusts, United States corporations, nominee arrangements, and other structures through which actual beneficial ownership allegedly was obscured. It specifically alleges that actual clients or beneficial owners were removed as named beneficiaries of trusts and replaced by purported nominee beneficiaries while the underlying assets remained beneficially owned or controlled by Barzani-linked persons.

The British Virgin Islands are specifically part of the documentary record. The original District of Columbia pleading alleges, for example, that Muksi Barzani owned a BVI holding company controlling Sylvania Fair Lakes, LLC, which in turn owned substantial United States real property.

The District Court separately described documentary evidence concerning a BVI-registered entity that nominally owned a condominium in McLean, Virginia, while the Barzani family remained its camouflaged beneficial owner. According to the attorney communication quoted by the Court, the structure was intended to preserve confidentiality concerning ownership and protect the ultimate beneficial owner from potential exposure to United States federal estate taxes. The Court did not find that the arrangement was unlawful; in addressing the claims against Reeder, it characterized the particular exchange as appearing to concern routine property holdings and estate planning. (The matter is on appeal.) The significance for congressional oversight is narrower: the federal record itself confirms an offshore entity interposed between beneficial ownership and United States property, demonstrating why record title alone cannot answer the questions of actual ownership, control, source of funds, tax treatment, or reporting.

***United States v. Hyung Kwon Kim*: A Direct Federal Enforcement Analogue for Lawful-Permanent-Resident Foreign Assets, FBARs, Nominees, and U.S. Real Estate**

United States v. Hyung Kwon Kim, No. 1:17-cr-248 (E.D. Va. 2017), provides a useful federal enforcement analogue. Kim was a South Korean citizen and, since 1998, a United States lawful permanent resident. DOJ reported that foreign accounts under his control exceeded $28 million and that bankers helped him establish accounts in the names of sham entities organized in Liechtenstein, Panama, and the British Virgin Islands. Kim ultimately pleaded guilty to willfully failing to file an FBAR.

The financial architecture is particularly instructive. DOJ reported that the offshore bankers facilitated transactions so Kim could use the foreign funds in the United States; that nearly $3 million was directed to third parties in connection with a Greenwich, Connecticut residence; that Kim later used a nominee entity to hold title to another residence acquired for nearly $5 million; and that communications concerning that property were structured to create the appearance that Kim merely rented it from a fictitious owner. Kim also admitted filing false income-tax returns that failed to report income from foreign assets he owned and controlled.

Kim does not establish anything concerning the Barzanis. It establishes why investigators examining an offshore-to-U.S. financial chain appropriately look beyond the formal holder of title. **The relevant questions are who supplied the money, who instructed the intermediary, who controlled the account or entity, who directed acquisition of the property, who enjoyed the asset, and what the United States was told about ownership, income, accounts, and financial interests.**

Kim's relevance is therefore both legal and methodological. Kim was simultaneously a foreign national and a United States lawful permanent resident; a comparison with Masrour Barzani requires verification of Barzani's status during the relevant periods. Kim demonstrates why investigators examining a lawful permanent resident with substantial foreign wealth properly look beyond nominal ownership, foreign entity formation, record title, and the location of originating funds to determine actual ownership, control, source of funds, reportable financial interests, taxable income, and ultimate economic benefit. Congress should make that comparison year by year while expressly avoiding any presumption that the Kim facts establish wrongdoing by Masrour Barzani or any other person identified here. The same look-through methodology should be applied to Areen Masrour Barzani to the extent authoritative records establish that his United States status triggered the relevant tax or financial-reporting obligations, without treating the Kim lawful-permanent-resident comparison as evidence that Areen held the same immigration or tax status as Masrour.

Congress should therefore reconstruct the alleged financial architecture from beginning to end: **foreign income or assets → offshore accounts, trusts, or holding companies → nominee, sham, or layered ownership arrangements → transfers into or through United States entities, professional accounts, or financial institutions → acquisition, maintenance, use, or enjoyment of United States property and other assets.**

The existence of a BVI company, foreign trust, nominee, privacy structure, or sophisticated estate plan is not inherently unlawful. The investigative question is what the arrangement actually accomplished and whether its tax, financial, ownership, and regulatory consequences were accurately reported.

The Role of American Attorneys and Other Professional Intermediaries

The role of United States attorneys, fiduciaries, accountants, tax professionals, corporate administrators, and other professional intermediaries should be examined separately rather than treated as incidental. KVF' materials allege that significant portions of the Barzani-linked financial architecture were not self-executing: American professionals allegedly assisted in establishing,

documenting, administering, modifying, funding, or explaining trusts, corporations, nominee arrangements, accounts, real-estate structures, and other vehicles through which assets were held or transferred.

Those allegations remain unadjudicated, and professional involvement is not itself evidence of wrongdoing. Attorneys routinely and lawfully establish trusts, companies, estate plans, privacy structures, foreign investments, and tax-efficient ownership arrangements.

The relevant distinction is between **legitimate professional representation and knowing participation in concealment, false Reporting, or unlawful conduct**.

THE TAX AND SOURCE-OF-FUNDS RECORD IS NOT ABSTRACT

Exhibit B to the January 28, 2026 Moore petition reproduces reporting concerning specific attorney and tax records that Congress can test directly. The reproduced material reports that a September 2020 internal memorandum prepared by Moore on Barzani tax issues stated that funds were regularly transferred from Kurdistan to GEGI Management, identified Mustafa Barzani as GEGI's sole owner, and described GEGI as "a vehicle for paying out family expenses." It further reports that an earlier memorandum identified GEG Kurdistan as a source of transfers to the United States; that tax-preparation documents concerning Casa Divina characterized funding as a foreign gift; and that banking records reflected routing through a law-firm account identified internally as holding GEGI funds. None of those reported characterizations establishes a tax violation. They do, however, create a records-based inquiry into who actually owned the transferred funds, whether any purported donor had dominion over them, whether payments of personal or family expenses constituted gifts, loans, distributions, compensation, reimbursements, constructive distributions, trust benefits, or another tax category, what information was supplied to return preparers and financial institutions, and whether the reported treatment matched the economic reality. See Source 211.

That inquiry should also determine whether any attorney or other professional performed an operational function in moving, routing, receiving, escrowing, disguising, documenting, or maintaining funds after they entered United States financial channels. The *Owens* indictment is a useful federal analogue because it alleges not merely professional advice, but transactional participation in covert repatriation, domestic account access, correspondent banking, and attorney-trust-account routing. Congress should test any comparable function here from transaction-specific evidence rather than infer it from professional status.

That distinction should govern the inquiry throughout. Congress should not infer misconduct from professional representation, client identity, or receipt of fees alone. It should identify the particular transaction or function, the source and purpose of the funds, the records available to the professional at the time, the advice or act actually performed, and the person-specific evidence of knowledge, intent, or participation. Conversely, a professional title should not foreclose inquiry into nonlegal financial, fiduciary, corporate, payment, escrow, source-of-funds, lobbying, governmental-access, or asset-administration functions that the evidence shows were actually performed.

Congress should determine whether any identified attorney, fiduciary, accountant, corporate administrator, registered agent, financial intermediary, or other professional functioned as a financial facilitator or gatekeeper – lawfully or unlawfully – by supplying access to accounts, correspondent banking, entities, trusts, escrow arrangements, title structures, professional assurances, source-of-funds documentation, beneficial-ownership representations, or other infrastructure through which foreign-source funds entered, moved through, or operated within the United States financial system. Professional status neither establishes wrongdoing nor ends the inquiry; the relevant questions are the function performed, the information known, the representations made, and the transaction facilitated.

Federal tax law expressly contemplates liability extending beyond the taxpayer. Section 7206(2) applies to a person who willfully aids, assists, procures, counsels, or advises the preparation or presentation of a materially false or fraudulent return, statement, or other document arising under the internal-revenue laws. 26 U.S.C. § 7206(2). *Little* demonstrates the provision's potential application to an attorney who knowingly participates in offshore arrangements and false federal reporting. His convictions included ten § 7206(2) counts relating to false Forms 3520.

Nor does attorney-client privilege convert nonlegal financial or administrative functions into legal services. Bookkeeping, banking, accounting, corporate administration, registered-agent services, real-estate administration, execution of wire transfers, maintenance of financial records, operation of escrow or fiduciary accounts, and similar transactional functions do not become privileged merely because they are performed by an attorney, law firm, or law-office employee. The D.C. Circuit has emphasized that the privilege applies when the attorney is acting as a lawyer for the purpose of furnishing legal advice or legal services; consultation with an attorney acting instead in a nonlegal capacity is not privileged merely because of professional status. *In re Lindsey*, 158 F.3d 1263, 1270 (D.C. Cir. 1998). For mixed-purpose communications, the controlling D.C. Circuit formulation asks whether obtaining or providing legal advice was one of the significant purposes of the communication; legal advice need not predominate over every nonlegal purpose. *In re Kellogg Brown & Root, Inc.*, 756 F.3d 754, 759–60 (D.C. Cir. 2014). Privilege protects qualifying confidential communications, not the underlying facts themselves. *Upjohn Co. v. United States*, 449 U.S. 383, 395–96 (1981).

That distinction may be particularly important where an attorney or law-office employee allegedly performed several functions at once – for example, forming or administering entities, receiving or transmitting money, maintaining bank or title records, acting as trustee or fiduciary, serving as corporate officer or registered agent, administering property, paying expenses, executing wires, or maintaining escrow, trust, or IOLTA accounts. Congress should identify the function actually being performed with respect to each transaction rather than assume that every activity occurring inside a law office constituted privileged legal representation. Nonprivileged underlying facts and independently existing bank, corporate, trust, title, transactional, beneficial-ownership, and financial records should be obtained notwithstanding the participation of counsel, with any genuine privilege claim evaluated specifically rather than categorically.

A further attorney-linked property transaction warrants specific examination. Fairfax County title materials identified by KVF associate Virginia attorney Daniel Withers with the record title and/or trustee administration of luxury residential property previously held by Barzani-linked persons, including a later conveyance following ownership by Nabila Mustafa, also known as Nabila Barzani. Public property records do not identify publicly recorded purchase consideration corresponding to that conveyance. That circumstance does not establish that the transfer was unlawful, gratuitous, nominee ownership, or otherwise improper. It does, however, present precisely the kind of beneficial-ownership and source-of-consideration question this inquiry is designed to resolve. Congress should determine who supplied the acquisition funds, whether consideration was actually paid and by whom, whether Withers held the property for his own economic benefit or for another person or entity, whether any trust, nominee, fiduciary, agency, escrow, or other arrangement governed the ownership, who paid taxes, insurance, maintenance, improvements, or carrying costs, who occupied or controlled the property, and what federal tax, gift, foreign-asset, beneficial-ownership, or other reporting accompanied the transfer. Congress should obtain the deed, settlement and closing records, title-company file, source-of-funds documentation, bank and wire records, any trust or agency agreements, property-expense records, and communications sufficient to identify the true economic substance of the transaction. If the documentary record confirms that Withers performed a material intermediary, fiduciary, nominee, financial, or administrative role for Barzani-linked interests, Congress should obtain his records and testimony concerning that role.

Congress should therefore determine, for each material trust, entity, account, transfer, or property transaction, which attorney or professional proposed, designed, documented, implemented, administered, or modified the structure; who retained and paid the professional; whom that professional understood to be the true client, principal, owner, or beneficiary; what source-of-funds and beneficial-ownership information was received; who gave instructions; what representations were made to banks, trustees, accountants, title companies, registered agents, tax preparers, governmental agencies, or other third parties; and whether professional, escrow, fiduciary, or trust accounts received, held, transferred, or disbursed relevant funds.

Particular attention should be given where one professional performed multiple functions, such as lawyer, trustee, fiduciary, entity organizer, corporate officer, authorized signatory, escrow holder, payment intermediary, property administrator, or communicator with financial institutions. Such overlapping functions can produce a uniquely complete documentary record identifying the true decision-maker, source of funds, beneficial owner, and economic beneficiary

Nothing in this recommendation assumes that otherwise privileged legal advice is discoverable or that privilege questions can be disregarded. Congress should proceed under applicable law and committee rules and should initially emphasize independently existing transactional facts and records – bank transfers, deeds, company records, trust instruments, KYC documents, ledgers, engagement and billing records where obtainable, governmental filings, and communications with third parties. Any assertion of attorney-client or other privilege can then be evaluated specifically rather than used to obscure nonprivileged facts concerning ownership, movement of money, control, or economic benefit.

Non-Attorney Financial and Operational Facilitators: Records and Testimony

THE U.S. DOMESTIC-FACILITATOR NETWORK: WHO RECEIVED, MOVED, HELD, ADMINISTERED, OR OBSCURED BARZANI-LINKED FUNDS AND ASSETS?

The evidence warrants examination of a broader group of United States-based intermediaries whose roles appear, in different ways, around Barzani-linked companies, trusts, properties, bank accounts, legal structures, lobbying arrangements, federal contracting, and asset administration. Those persons include Rubar Sandi, Haval Dosky, Jonathon R. Moore, Valerie Cupp, Julie Mai Sanford, Laura Geho Harris, Joseph R. Reeder, Treefa Aziz, and additional persons identified in the documentary record. Their functions were not necessarily the same, and inclusion in this inquiry does not establish wrongdoing. Congress should determine, person by person, who received funds, who transmitted them, who controlled accounts, who formed entities, who held nominal title, who administered property, who supplied beneficial-ownership information, who communicated with banks or government agencies, who was compensated, and who knew the identity of the true beneficial owner.

ARECURRING DOMESTIC-INTERMEDIARY PATTERN: SANDI, DOSKY, AND OTHER U.S.-BASED ACTORS

Sandi and Dosky should be examined together only as specific, documented U.S.-based intermediaries – not as a generalized category based on Kurdish origin, immigration history, or naturalization. Both are naturalized United States citizens; citizenship itself creates no inference of wrongdoing. The relevant question is whether domestic status, companies, banking access, professional relationships, or credibility within the United States were used to perform functions for Barzani-linked interests that obscured or separated the foreign principal, actual controller, source of funds, or beneficial owner from the public or governmental record.

Congress should determine whether the Sandi and Dosky relationships were isolated and independent or examples of a repeatable operating method in which trusted U.S.-based persons or domestic companies formed entities, opened or administered accounts, held or managed assets, transmitted funds, arranged immigration or governmental access, signed documents, interacted with lawyers and financial institutions, or otherwise placed distance between Barzani-linked beneficial interests and the visible American-facing record. That hypothesis should be tested person by person and transaction by transaction against instructions, communications, compensation, corporate records, account authority, source-of-funds records, beneficial-ownership certifications, FARA records, 18 U.S.C. § 951 notifications, tax filings, immigration records, property records, trusts, escrow files, and sworn testimony.

JONATHON R. MOORE: A CENTRAL FINANCIAL, CORPORATE, FIDUCIARY, AND BANKING-GATEKEEPER QUESTION

KVF states that it possesses voluminous records from files formerly maintained by Jonathon R. Moore documenting years of business-accounting, corporate-administration, property, banking,

fiduciary, and other non-legal services performed for all five Barzani brothers. Public investigative reporting independently describes Moore and his staff administering Barzani-linked entities and family expenses and handling matters for multiple Barzani brothers over a period of years. Congress should independently obtain and authenticate the underlying records and determine whether Moore functioned as a central U.S. administrative node connecting Barzani family members to corporations, bank accounts, trusts, real estate, accountants, registered agents, property managers, and other domestic financial infrastructure.

KVF further states that Moore established and administered British Virgin Islands companies, trusts, and related beneficial-ownership structures for Barzani family members. Public reporting describes Moore's office proposing an offshore-to-U.S. structure under which BVI entities would sit above U.S. companies holding property, with confidentiality as an express objective. Congress should determine whether the structures served legitimate privacy, estate-planning, or commercial purposes, or whether any were intended or used to obscure beneficial ownership, source of funds, tax obligations, foreign-government interests, or the identity of persons exercising actual control over U.S. assets.

MOORE AND THE BANKING GATEKEEPER QUESTION.

KVF states that Moore, while acting as attorney for Barzani family members, submitted letters of good-character, financial credibility, or professional endorsement to multiple financial institutions in connection with opening accounts or establishing banking relationships. Congress should obtain those letters and the corresponding account-opening files and determine precisely what Moore represented, what he knew when the representations were made, what adverse public reporting or politically exposed person information was available, what source-of-wealth and beneficial-ownership information was supplied or omitted, whether the institutions relied on the letters, and whether the resulting accounts were later used to receive, hold, transmit, or administer Barzani-linked funds. The existence of adverse press or a professional reference does not itself establish wrongdoing; the question is completeness, accuracy, knowledge, and reliance.

MOORE AND REEDER: WHO KNEW THE TRUE BENEFICIAL OWNER, AND WHAT WAS KEPT OUT OF VIEW?

KVF states that it possesses written communications from Barzani-related files in which Moore and Joseph R. Reeder discussed the treatment of Masrour Barzani's ownership and name in connection with U.S. assets or entities. Congress should obtain and authenticate those communications independently and determine what each man knew about beneficial ownership, what they proposed should or should not be disclosed, to whom, and for what purpose. The inquiry should distinguish legitimate confidentiality and privacy planning from any conduct intended to withhold material beneficial-ownership information from banks, lenders, tax authorities, corporate registries, federal agencies, counterparties, or others legally entitled to receive it.

Congress should determine whether Moore’s legal and non-legal functions intersected: entity formation, accounting or business administration, trust or fiduciary work, bank-account access,

payment administration, source-of-funds explanations, property management, and communications with financial institutions. Nothing in this recommendation presumes that privileged legal advice is discoverable. Congress should initially obtain independently existing transactional records and nonprivileged facts - bank transfers, deeds, company records, trust instruments, KYC and account-opening files, ledgers, invoices, billing and engagement records where obtainable, governmental filings, and communications with third parties - and address any privilege assertion specifically rather than treating privilege as a substitute for the underlying transactional facts.

Follow the Money Through the Professional Structure: Nominal Ownership, Attorney Involvement, and Privilege Cannot Substitute for Beneficial-Ownership Facts

AN LLC NAME DOES NOT ANSWER THE BENEFICIAL-OWNERSHIP QUESTION.

The appearance of an address-named LLC, registered agent, trustee, nominee, attorney, fiduciary, or professional intermediary in a property or corporate record identifies a legal or administrative role; it does not necessarily identify the person who supplied the purchase money, directed the transaction, exercised practical control, or received the economic benefit. Congress should therefore identify, for every relevant entity, account, trust, and property, the nominal owner, registered agent, legal owner, beneficial owner, source of funds, person with signatory or transfer authority, person giving instructions, and ultimate beneficiary. Creating or using an address-named property LLC is not itself fraud. Where such an entity was combined with non-financed acquisition, trusts or intermediary accounts, foreign politically exposed persons, professional intermediaries, or affirmative efforts to keep the ultimate owner's name from appearing in public or financial records, Congress should determine whether the structure served legitimate privacy, estate-planning, or commercial purposes or instead was used to obscure material beneficial-ownership or source-of-funds information from persons or institutions entitled to receive it.

ATTORNEY-CONTROLLED ACCOUNTS AND PROFESSIONAL STRUCTURES DO NOT END THE MONEY TRAIL.

The involvement of an attorney, law firm, trust administrator, fiduciary, escrow holder, registered agent, or professional account does not by itself alter the economic source, traceability, control, or beneficial ownership of funds. Congress should follow transfers into, through, and out of such structures and obtain the independently existing, nonprivileged transactional record - bank and wire records, account-opening and KYC materials, trust instruments, deeds, escrow and closing files, corporate ledgers, invoices, source-of-funds records, beneficial-ownership certifications, engagement and billing records where obtainable, and communications with third parties. The federal tracing methodology illustrated by United States v. Approximately $5,524,745.33 reinforces the point that investigators reconstruct the movement of proceeds across separately titled accounts rather than treating a new account name or intermediary as the end of the inquiry. See Source 193.

ATTORNEY INVOLVEMENT DOES NOT END THE INQUIRY: THE D.C. CIRCUIT CRIME-FRAUD PRINCIPLE.

Attorney-client privilege protects confidential legal advice; it does not provide a sanctuary for communications used to accomplish or conceal an ongoing crime or fraud. In *In re Sealed Case*, 754 F.2d 395, 399-402 (D.C. Cir. 1985), the D.C. Circuit affirmed application of the crime-fraud exception where attorneys were used as instrumentalities - described by the court as "front men" - in an ongoing cover-up, while emphasizing that the exception is tied to communications sufficiently related to the ongoing misconduct and does not erase privilege for ordinary communications concerning completed past conduct merely because misconduct occurred. See Source 194.

The D.C. Circuit later made the limitation equally important. In *In re Sealed Case*, 107 F.3d 46, 49-50 (D.C. Cir. 1997), the court stated that the exception ordinarily requires that the client make or receive the otherwise privileged communication with intent to further an unlawful or fraudulent act and that the crime or fraud actually be carried out; the doctrine should not penalize a client for consulting counsel for the purpose of achieving legal compliance. See Source 195. The inquiry is therefore particularized. Lawyer involvement, adverse publicity, opacity, or association with suspected wrongdoing does not automatically defeat privilege.

Second Circuit authority reinforces - but does not displace - the D.C. Circuit framework used here. In *United States v. Jacobs*, 117 F.3d 82, 87-88 (2d Cir. 1997), the court stressed that the crime-fraud exception is narrow: it is not enough that a communication relates to wrongdoing; the communication must have been made with intent to further unlawful conduct. The court also emphasized that the privilege is strongest when a client seeks advice to determine the legality of contemplated conduct. That formulation is consistent with the D.C. Circuit authorities above and reinforces a communication-specific, purpose-specific inquiry rather than a categorical inference from lawyer involvement. See Source 197.

Accordingly, if authenticated evidence establishes that lawyers were asked to create, administer, document, communicate about, or defend an ownership or financial structure for the purpose of concealing a true beneficial owner, disguising the source of proceeds, misleading a financial institution or government agency, or facilitating an ongoing unlawful transaction, Congress should not assume that every related communication is privileged merely because an attorney participated. Congress should first obtain the underlying nonprivileged transactional facts and third-party records and, where privilege is asserted, evaluate the particular communication under applicable privilege law and the crime-fraud exception rather than treating privilege as a blanket bar to fact development.

The relevant inquiry is also not limited to whether a professional personally knew every element of an alleged scheme. Congress should determine whether professional services themselves were used as instrumentalities of concealment, execution, or continuation while separately determining each professional's actual knowledge, intent, notice, function, and legal responsibility. The 1985 Sealed Case is especially instructive on methodology because it recognized that attorneys could be used as instrumentalities of an ongoing scheme whether or not they fully realized the role assigned to them; that principle does not establish wrongdoing by Moore, Reeder, or any other professional identified here, but it makes the underlying instructions, functions, representations, and transactional records legitimate subjects of inquiry. See Source 194.

CUPP, SANFORD, AND REEDER: DIFFERENT FUNCTIONS, THE SAME RECORDS QUESTION

The operative complaint alleges that Valerie Cupp performed banking, wire-transfer, financial-recordkeeping, real-estate, corporate-formation, and federal-submission functions while working with Moore. Congress should determine whether any ownership or officer positions held by Cupp reflected genuine independent beneficial ownership or instead a nominee, administrative, employee, or fiduciary role; what funds passed through entities she managed; who gave instructions; and what ownership information was supplied to banks, contracting agencies, tax authorities, title companies, and other counterparties. These allegations remain unadjudicated.

The operative complaint separately alleges that Julie Mai Sanford performed banking, wire-transfer, financial-recordkeeping, real-estate, and corporate-administration functions and served as registered agent or officer of multiple entities. Congress should determine, from primary records, whether Sanford exercised signatory, managerial, administrative, banking, property, or corporate authority over any Barzani-linked entity or account and, if so, what funds she received, transmitted, authorized, accounted for, or helped administer.

Joseph R. Reeder should be examined according to his own documented role. Public records establish legal and FARA representation of KRG interests; absent transaction-specific evidence, the Petition does not presume that Reeder personally transmitted funds. Congress should determine what funds paid Reeder, Greenberg Traurig, or other U.S. representatives; from what accounts or entities those payments originated; whether the true payer and principal were disclosed; and whether counsel or lobbyists participated in forming, documenting, defending, or communicating about entities, ownership structures, banking relationships, or transactions through which Barzani-linked funds or assets were held or moved.

TREEFA AZIZ: SOURCE OF FUNDS FOR THE VIRGINIA RESIDENCE AND THE ROLE OF THE KRG WASHINGTON OFFICE

This Petition does not accuse Treefa Aziz of wrongdoing in connection with her Virginia residence. KVF states that Fairfax County property records show that Aziz received title to her residence without a recorded purchase-money mortgage and without an apparent payment reflected in the conveyance record. Those facts may have an entirely lawful explanation, including a gift, trust distribution, related-party conveyance, inheritance, compensation arrangement, assumption of obligations, or other transaction. Given the broader inquiry into substantial opaque movements of Barzani-linked funds and the role of the KRG Washington operation, however, Congress can reasonably authenticate the county records and determine the actual source of the economic value used to acquire the property.

Congress should identify who paid the seller or supplied other consideration; from what account or entity; whether any KRG, KDP, Barzani-family, foreign-principal, trust, company, employer, donor, or third party funded or facilitated the acquisition; whether Aziz was the true beneficial owner, a nominee, or the recipient of a benefit supplied by another person; and whether any related taxes,

insurance, improvements, furnishings, carrying costs, debt satisfaction, or other benefits were paid by third parties. If the transfer was a bona fide gift, the value generally would not be federal gross income to the recipient merely because it was received as a gift; Congress should instead determine the identity of the donor, source of donor funds, fair-market value and basis, whether any required federal gift-tax return was filed, and whether the transfer was correctly characterized rather than compensation, reimbursement, distribution, or another taxable economic benefit.

Congress should also determine whether current or former personnel of the KRG Representation in Washington participated in receiving, transmitting, administering, documenting, structuring, or explaining private Barzani-linked funds or assets; communicated with banks, lawyers, accountants, trustees, registered agents, escrow companies, property managers, or corporate-service providers concerning source of funds, beneficial ownership, or U.S. property; or supplied governmental endorsements, employment explanations, source-of-wealth representations, or other assurances used to open accounts, acquire property, or satisfy due-diligence requirements. The inquiry should distinguish governmental/public-affairs functions from private family financial activity.

THE CENTRAL NETWORK QUESTION

Were these simply unrelated professionals, employees, and businesspeople performing lawful assignments, or did some subset of them function as a coordinated domestic infrastructure through which Barzani-linked funds could enter the United States, move among entities and trusts, acquire property, pay family expenses, obtain banking or governmental access, and remain separated from the names of the persons who supplied the money or received the ultimate benefit? Congress should answer that question from primary records, actor by actor and transaction by transaction, rather than by inference from association.

The investigation should not be confined to attorneys or senior Barzani principals. Plaintiffs' pleadings identify **non-attorney financial and operational facilitators whose alleged functions place them close to the banking, wire transfers, corporate administration, property acquisitions, governmental filings, and financial records at issue.**

Domestic Professional and Financial Intermediaries: Foreign Networks May Require a U.S. Bridge

Federal investigations of transnational fraud routinely examine the domestic persons, companies, accounts, and infrastructure that allow foreign actors to receive, move, conceal, convert, or legitimize money inside the United States. A current DOJ matter illustrates the method. Samuel D. Marcus, while employed as a Department of Defense logistics specialist, was charged in February 2026 with money-laundering offenses arising from his alleged role as a U.S.-based money mule for Nigeria-based fraudsters; in July 2026 he pleaded guilty to concealment money laundering. DOJ reported that overseas fraudsters directed victims to accounts controlled by domestic money mules, and that Marcus moved millions of dollars through personal and business accounts, converted funds to cryptocurrency, transferred funds to foreign accounts, and supplied false explanations or invoices. The case has no factual connection to any person identified here. See U.S. Department of Justice, U.S. Attorney's Office, E.D. Pa., *Department of Defense Employee Indicted for Moonlighting as a*

Money Mule and Laundering Millions of Dollars for Overseas Scammers (Feb. 9, 2026); *Former Department of Defense Employee Pleads Guilty to Laundering Millions of Dollars for Overseas Scammers* (July 7, 2026).

The methodological point is direct: a domestic facilitator need not originate the foreign misconduct. Congress should determine whether any U.S.-based person opened, maintained, controlled, or supplied the domestic accounts, entities, trusts, escrow arrangements, property-holding structures, professional accounts, or other infrastructure through which foreign-derived funds or instructions entered, moved within, or remained inside the United States.

For every Barzani-linked transaction under examination, Congress should identify the first U.S. landing point for the money or instruction: who opened or controlled the account or entity; who supplied the account information; who had signature or transfer authority; whose instructions governed the transaction; whether the domestic account or entity changed how the transaction appeared to a bank, regulator, counterparty, or court; where the funds moved next; what portion, if any, was retained as a fee or other compensation; and who ultimately benefited. Investigators should reconstruct the functional chain as foreign source or principal -> instruction -> domestic facilitator -> receiving account or entity -> concealment or layering mechanism -> onward transfer -> ultimate asset or beneficiary -> compensation retained by each intermediary.

Domestic facilitation is not itself a criminal category. Some intermediaries may have acted lawfully, unknowingly, or on incomplete information. The legal significance depends upon knowledge, intent, function, notice, and the statute under examination. Congress should distinguish innocent service provision from conduct involving knowing receipt of criminal proceeds, false documentation, concealment of beneficial ownership, continued facilitation after warning, or other evidence supporting a particular federal offense.

Where a domestic facilitator personally receives fees, commissions, percentages, kickbacks, or other taxable income from an illicit transaction, the federal inquiry should separately determine whether that income was reported and whether any tax or foreign-account reporting violation is supported by the evidence. The tax question is separate from the laundering or fraud question and should be proved from person-specific returns, financial records, and evidence of willfulness.

The original District of Columbia complaint alleges that Valerie Cupp, while serving as a key assistant to Jonathon Moore, oversaw banking activity, wire transfers, financial recordkeeping, multi-state real-estate acquisitions, corporate formation and administration, bank and title records, and submissions to federal agencies. Those are allegations, not adjudicated findings.

The District of Columbia action Complaint alleges that Julie Mai Sanford performed banking, wire-transfer, financial-recordkeeping, real-estate, and corporate-administration functions and served as registered agent or officer, including CEO, of at least twenty-two identified active or inactive entities across multiple states.

It alleges that Laura Geho Harris participated in bank and title transactions and the formation and management of United States corporations, and that Rubar Sandi participated in Masrour-related immigration matters together with real-estate, banking, and corporate transactions.

Later federal filings identify Haval Dosky, described in the record as an assistant to Masrour Barzani, as another potentially significant witness. Plaintiffs contend that documentary evidence concerning Dosky's dealings with Moore bears upon entity work, beneficial ownership, source of funds, communications, and alleged concealment. Those contentions likewise should be tested against the documents rather than assumed.

Haval Dosky, J. Sparrow Holdings, Great Bend Holdings, and Repeat Consultants: BVI-to-U.S. Corporate Chain

Materials identified by KVF present an additional corporate-chain question that Congress can resolve from primary records. KVF alleges that Great Bend Holdings, LLC, a Virginia entity associated with Haval Dosky, sat beneath J. Sparrow Holdings Limited, a British Virgin Islands company, with Dosky identified in relevant records as Great Bend's sole member or controlling member. That allegation should not be treated as an established ownership finding. Congress should obtain the Virginia formation and amendment record, operating agreements, membership ledgers, beneficial-ownership materials, registered-agent files, tax records, bank account opening and KYC files, and the corresponding BVI registry and registered-agent records sufficient to determine the actual ownership, control, capitalization, and beneficiary of each entity during the relevant period.

The inquiry should then compare that offshore-to-United States chain with the records concerning Repeat Consultants and the Defense Logistics Agency-related transactions discussed elsewhere in this *Petition*. The investigative sequence is concrete: offshore parent or beneficial owner -> United States entity -> bank or professional account -> source and routing of funds -> contract payment, property, expenditure, or other asset -> ultimate economic beneficiary. Investigators should obtain the relevant corporate, banking, KYC, tax, property, trust, DLA-payment, invoice, engagement, and communications records and determine whether the Dosky, J. Sparrow, Great Bend, and Repeat-related activities were genuinely separate or instead connected by money, ownership, instructions, access, common professionals, or beneficiaries.

For any Dosky-, J. Sparrow-, Great Bend-, or Repeat-related transaction in which transaction-specific evidence shows involvement of U.S.-origin technology, defense articles or services, controlled technical data, sensitive procurement information, or onward transfer through a third country, Congress should obtain the corresponding Commerce/BIS, State/DDTC, Customs and Border Protection, DOD/DCIS, freight-forwarding, export-license, end-user, end-use, shipping, and export-compliance records. Investigators should compare the represented end user, end destination, ownership, source of funds, and stated commercial purpose with the actual routing, instructions, control, and ultimate beneficiary. That inquiry should be evidence-triggered and transaction-specific; the Lui allegations do not imply that Dosky or any entity named in this *Petition* violated export-control law.

This is a records question, not a conclusion of misconduct. Shared personnel, addresses, service providers, or counterparties do not by themselves prove common control. But where a BVI entity, a United States LLC, a person described as an assistant to a senior foreign official, and a federal-contracting or payment stream appear in the same evidentiary field, Congress should trace the chain rather than accept the separateness of each legal form at face value.

The Complaint also assigns potentially relevant United States tax or regulatory functions to Omar S. Barzani and Entifadh Kamal Qanbar, including allegations concerning a United States charitable entity and representations to federal tax or regulatory authorities. Those allegations remain unadjudicated and warrant verification from the underlying filings and agency records.

Congress should obtain records from and call as witnesses the persons who actually performed the banking, corporate, fiduciary, property, accounting, administrative, governmental-filing, immigration, and payment functions reflected in the documentary record. At a minimum, the committees should consider testimony from Barzani-linked American associates Valerie Cupp, Julie Mai Sanford, Laura Geho Harris, Rubar Sandi, Haval Dosky, and any additional person whom bank records, company filings, trust records, property records, government submissions, or communications identify as having materially participated in the relevant structures or transactions. Where the documentary record establishes a material role for Omar S. Barzani, Areen Masrour Barzani, Entifadh Qanbar, or other named participants, their testimony should likewise be obtained.

That testimony should address who gave instructions; whom each witness understood to be the true principal, owner, client, or beneficiary; what accounts the witness controlled or accessed; what funds the witness received, transmitted, accounted for, or directed; which companies or trusts the witness formed, administered, managed, or served; who supplied capitalization; who directed wires and expenditures; who selected officers, shareholders, managers, trustees, beneficiaries, or nominees; who actually controlled property and accounts; what information was provided to banks, title companies, accountants, lawyers, registered agents, tax preparers, SBA, IRS, USCIS, Treasury, or other agencies; and what the witness understood concerning the source, ownership, purpose, and ultimate beneficiary of relevant funds.

The testimony should be tested against contemporaneous records, including emails, text and encrypted-messaging communications, calendars, bank instructions, wire confirmations, ledgers, invoices, title records, corporate records, trust instruments, KYC files, government submissions, and communications with attorneys, accountants, financial institutions, fiduciaries, Barzani family members, and other participants.

Where voluntary document production or testimony is unavailable or materially incomplete, the appropriate congressional committees should determine whether compulsory process is warranted under their jurisdiction and rules. The object is not accusation but reconstruction of the truth: individuals with first-hand knowledge of the financial architecture should be asked under oath to explain what they did, for whom, on whose instructions, with whose money, and for whose ultimate benefit.

This inquiry is particularly important because a layered financial system may divide functions among participants. One person may create an entity; another maintains its records; another executes transfers; another appears as officer or shareholder; another communicates with a bank; another acquires or maintains property; and another enjoys the resulting economic benefit. The inquiry should determine whether those were independent legitimate services or coordinated components of a common financial arrangement.

United States v. David Kalai: Liability and Evidentiary Significance of Non-Attorney Professional Facilitators

United States v. David Kalai confirms why the inquiry should extend beyond lawyers. David Kalai and Nadav Kalai were tax-return preparers. A federal jury convicted them of conspiracy to defraud the United States and willful FBAR violations. DOJ reported that the Kalais helped high-net-worth clients conceal assets and income in foreign accounts, incorporated sham offshore corporations, facilitated transfers, prepared false tax returns, concealed foreign accounts, and caused clients not to file required FBARs. The Ninth Circuit affirmed the convictions. *United States v. Kalai*, Nos. 15-50375, 15-50381 (9th Cir. Aug. 16, 2017).

The BVI connection is especially pertinent. DOJ reported that David Kalai advised one client to open a Luxembourg account in the name of a British Virgin Islands corporation and that at least $8 million was diverted to the undeclared account.

Kalai does not establish misconduct by any facilitator identified here. It demonstrates the investigative principle: professional or administrative status does not make the facilitator irrelevant. Where an intermediary forms nominee companies, directs or facilitates offshore transfers, manages financial records, supplies information for returns, controls accounts, or causes federal nondisclosure, that person may possess central evidence of purpose, ownership, control, and knowledge.

Taken together, *Little*, *Kim*, and *Kalai* provide three useful federal enforcement models: *Little* addresses a lawful permanent resident's worldwide-income and FBAR obligations together with an attorney's role in offshore concealment and false information reporting; *Kim* addresses an LPR, BVI and other sham entities, nominee ownership, foreign accounts, and U.S. real estate; and *Kalai* demonstrates the role of non-attorney professional facilitators in offshore entities, nominee accounts, false tax treatment, and FBAR nondisclosure. None establishes wrongdoing here. Together they demonstrate why an investigation should examine both the beneficial owners and the people who built and operated the financial machinery.

The KRG Washington Representation: What Was Disclosed to Congress and Under FARA?

A separate but related oversight question concerns the Kurdistan Regional Government's and Barzani's Washington Representation.

No public material reviewed for this *Petition* establishes that Treefa Aziz or her predecessor, Bayan Sami Abdul Rahman, personally designed or administered the offshore tax and ownership structures discussed above. Congress should not assume that they did.

Their relevance is different: they constituted a principal channel through which the KRG and Masrour Barzani communicated with Congress and the Executive Branch while seeking United States governmental relationships, policy support, security assistance, funding, access, and other official engagement.

DOJ FARA records show institutional continuity. Registration No. 5783 states that Bayan Sami Abdul Rahman was replaced by Treefa Aziz as KRG Representative effective June 30, 2023, with Abdul Rahman assisting through August 1, 2023. The current public FARA docket reflects continuing supplemental statements through 2026.

Those filings document extensive contacts with Congress, Treasury, State, Defense, the White House, and other federal institutions. Some governmental contacts are described in broad terms such as discussing the "political, economic, and humanitarian situation in Kurdistan," while contacts surrounding Masrour Barzani's visits sometimes are described simply as his "official visit."

Those descriptions do not establish that the filings were false, incomplete, or misleading. FARA does not require a foreign representative to disclose every private fact about an official or every aspect of that official's finances.

They do, however, create a straightforward oversight question: did the public FARA descriptions accurately and adequately reflect the interests, objectives, governmental action, funding, assistance, access, or policy treatment actually being pursued in the underlying meetings?

Congress should therefore obtain the contemporaneous briefing books, meeting reports, talking points, memoranda, calendars, emails, texts, delegation materials, policy papers, funding records, follow-up communications, and congressional and agency notes for significant contacts during both the Abdul Rahman and Aziz periods and compare those materials with the corresponding FARA disclosures.

Particular attention should be given to whether the Washington Representation consistently distinguished institutional KRG governmental interests from private interests of individual officials, family members, political-party interests, companies, or affiliated entities when such private interests were material to governmental action, funding, procurement, immigration treatment, sanctions treatment, defense support, economic assistance, or policy treatment being sought.

The inquiry should also determine what Aziz, Abdul Rahman, and other Washington-office personnel knew at relevant times concerning Barzani-linked United States property, companies, financial arrangements, federal contracting, beneficial ownership, or other matters material to representations being made to American officials. Again, knowledge should be established from contemporaneous records and testimony rather than inferred from office or title alone.

Statutory Vetting of Peshmerga Assistance: Were the Factual Predicates Themselves Accurate?

Congress has not entrusted assistance to foreign partner forces to advocacy or diplomatic assurances alone. The fiscal year 2026 Counter-Islamic State of Iraq and Syria Train and Equip Fund makes assistance available for training, equipment, logistics, supplies and services, stipends, infrastructure, construction, and sustainment for qualifying partner forces, and requires the Secretary of Defense, before providing assistance to elements or individuals, to ensure appropriate vetting, including at a minimum an assessment of associations with terrorist groups or groups associated with the Government of Iran and commitments respecting human rights and the rule of law. Congress has repeatedly authorized and funded counter-ISIS assistance for Iraq, including assistance to the Kurdistan Regional Government Ministry of Peshmerga Affairs. See Counter-ISIS Train and Equip Fund, fiscal year 2026 defense appropriations; Congressional Research Service, *Iraq: Issues for Congress* (updated Sept. 29, 2025).

That safeguard presents a threshold oversight question more fundamental than whether a recipient nominally passed a vetting process: Congress should determine not only whether the recipient force satisfied the required vetting, but whether the factual predicates supplied to the United States for purposes of that vetting were themselves materially accurate and complete.

If KRG officials, political-party officials, intermediaries, consultants, registered foreign agents, or other representatives supplied Congress, DoD, State, or other United States decision-makers with materially inaccurate or incomplete information concerning Peshmerga force strength, payroll integrity, command structure, partisan control, operational readiness, institutional unification, militia relationships, associations with Iran-linked groups, end-use controls, or security-sector reform, Congress should determine whether those representations affected the approval, continuation, scope, or conditions of United States assistance. The inquiry should identify what American officials needed to know; what they were told; what contrary information existed at the time; who possessed it; whether it was disclosed or qualified; and whether complete information would have altered a funding, training, equipping, stipend, sustainment, force-protection, or operational-reliance decision.

The committees should reconstruct the decision chain from beginning to end: actual condition of the recipient force -> internal KRG and Peshmerga reporting -> information supplied to Washington representatives -> representations to Congress, DoD, State, or the White House -> statutory or policy vetting -> congressional notification, obligation, or assistance decision -> transfer of funds, equipment, training, stipends, sustainment, or other support -> subsequent evidence concerning the force actually supported. Particular attention should be given to discrepancies involving ghost personnel, payroll integrity, party command, claimed institutional unification, readiness, logistics, militia or Iran-linked relationships, and control over United States-provided equipment.

The consequence is not limited to money. If American officials were given a materially distorted account of the strength, readiness, loyalty, political independence, or institutional integrity of a partner force, the effect could extend to military planning, force protection, logistics, intelligence cooperation, equipment transfers, training, deployment decisions, and the degree of operational reliance placed on that force. Congress should therefore determine whether any material

misrepresentation or omission altered not merely an expenditure, but an American operational decision or the risks assumed by United States personnel.

Congress should determine whether any United States person knowingly supplied, approved, concealed, or failed to correct materially inaccurate force-strength information; what operational decisions relied upon it; and whether the evidence establishes deliberate deception, another culpable state of mind, or an innocent explanation.

National Security Investment Programs (NSIP) should be examined separately and should not be conflated with the Counter-Islamic State of Iraq and Syria Train and Equip Fund (CTEF). NSIP is a Department of State foreign-assistance account; the fiscal year 2026 account received approximately $6.767 billion in budget authority. Where NSIP-supported or predecessor assistance operated in Iraq or its subnational Kurdistan Region, Congress should determine whether stabilization, governance, infrastructure, economic-development, energy, or related assistance materially benefited companies, intermediaries, governmental entities, or private interests connected to persons exercising control over concessions, procurement, security, infrastructure, or commercially valuable governmental decisions. The relevant question is chronology and actual overlap, not guilt by association.

Congress should direct GAO and the appropriate Inspectors General to audit the inputs as well as the expenditures. The review should compare recipient-force rosters and payrolls against biometric, attendance, and payment records; claims of political and institutional integration against actual command structures; representations concerning militia or Iran-linked associations against contemporaneous military, diplomatic, intelligence, and security-cooperation reporting; FARA briefing materials against information possessed by the foreign principal and its representatives; and assistance certifications or congressional notifications against contrary information held elsewhere within the United States Government. Where material discrepancies remain unresolved, Congress should consider conditioning future obligations on independent verification and enhanced reporting rather than assuming that completion of a form establishes the truth of the underlying facts.

Congress cannot determine whether statutory safeguards worked merely by asking whether the forms were completed. It must determine whether the information placed into the process was true.

FARA Disclosures, Foreign-Agent Advocacy, and the Accuracy of Representations to United States Decision-Makers

FARA is relevant here because its transparency framework is directed at foreign influence on United States governmental decision-making. Congressional Research Service explains that FARA political activities include activities believed or intended to influence the United States Government or public concerning United States policy or foreign interests, and that covered agency can include representing a foreign principal before an agency or official of the United States. See Congressional Research Service, Foreign Agents Registration Act (FARA): *A Legal Overview*, IF11439 (updated Mar. 9, 2023). The fact that advocacy is intended to influence policy is not itself improper; the oversight

question is what information accompanied that advocacy and whether the decision-maker was given a materially accurate picture.

FARA should be applied precisely. The statute does not regulate the substantive content of lawful advocacy or require a foreign agent to volunteer every adverse fact about a foreign principal. It does, however, require specified disclosures, filings, informational materials, and records, and 22 U.S.C. § 618(a)(2) provides criminal penalties where a person willfully makes a materially false statement, or willfully omits a material fact required to be stated or necessary to keep a document from being misleading, in a registration statement, supplemental statement, or other document filed with or furnished to the Attorney General under FARA. DOJ likewise states that filing does not establish the truth or completeness of the contents and does not preclude prosecution for a willful material falsehood or omission.

Congress should therefore keep two questions analytically separate. First: were the FARA registrations, supplemental statements, informational materials, activity disclosures, receipts and disbursements, principal descriptions, and other required filings materially accurate and complete? Second: irrespective of whether a particular advocacy statement itself was required to appear in a FARA filing, did a KRG representative or intermediary knowingly supply materially inaccurate or incomplete information to a United States decision-maker in an effort to obtain or preserve federal funding, military assistance, procurement advantages, policy treatment, or operational reliance? The first question concerns FARA compliance; the second may implicate other federal laws depending upon the communication, intent, agreement, and governmental function affected.

Congress should therefore determine not merely what Treefa Aziz, Bayan Sami Abdul Rahman, and other KRG registrants or agents said publicly, but what they supplied to Congress, DoD, State, the White House, and other federal decision-makers when those institutions were deciding whether to fund, equip, train, rely upon, or continue supporting Peshmerga forces. The inquiry should reconstruct, meeting by meeting and representation by representation, the actual decision chain: what was said; by whom; to which Member, committee, military office, or Executive Branch official; what supporting materials were provided; what contrary information was then known to or possessed by the representative; what the United States decided after the contact; and whether funding, equipment, access, operational reliance, or other governmental action continued as a result.

Were American decisions materially influenced by an incomplete or misleading picture of Peshmerga strength, payroll integrity, readiness, command structure, or reform progress? Congress should compare every material representation concerning Peshmerga reliability, professionalism, force strength, payroll controls, unification, merit-based command, or continued need for United States support against contemporaneous DoD, coalition, Ministry of Peshmerga Affairs, payroll, biometric, command, reform, and inspection records. If contrary information existed, investigators should determine whether it was disclosed, qualified, investigated, corrected, or omitted.

The evidentiary record should include the complete FARA registration and supplemental filings, informational materials, contact reports, briefing books, talking points, emails, memoranda,

calendars, internal media summaries, Peshmerga delegation materials, instructions from Erbil, communications with Masrour Barzani or other KRG and KDP principals, draft and final congressional presentations, and contemporaneous notes of meetings with Congress, DoD, State, the National Security Council, and other agencies. CRS notes that FARA registrants must make specified public disclosures, update filings, file qualifying informational materials, and maintain written records concerning their activities for official inspection. Those records can help establish what the agents were asked to communicate, what they actually communicated, what they knew, and whether adverse information concerning ghost soldiers, payroll inflation, party command, or incomplete reform was considered internally.

The issue is not whether a foreign agent was required to believe every adverse news report, nor does widespread public reporting itself prove actual knowledge, intent, or complicity. The more precise question is whether a sophisticated Washington representative repeatedly engaged on Peshmerga funding and reform received credible contrary information – through official briefings, media monitoring, internal communications, coalition reporting, delegation materials, or the principal itself - and nevertheless continued presenting Congress or the Executive Branch with a materially incomplete or misleading account of the force Americans were being asked to fund and rely upon.

If the evidence shows that any KRG representative or registered foreign agent knowingly helped preserve, conceal, defend, or obtain continued United States support for a materially false picture of Peshmerga strength, payroll integrity, readiness, command independence, or reform progress, Congress should determine whether that conduct went beyond ordinary lawful advocacy and contributed to continued American reliance on a capability materially different from the capability represented. If Congress or DoD continued funding, equipping, planning around, or deploying beside Peshmerga forces after receiving materially incomplete or false representations, Congress should determine whether the advocacy contributed to financial loss, delayed remediation of readiness deficiencies, additional American operational burden, or greater risk to United States personnel.

FARA itself should not be overstated. Registration does not create a general duty to volunteer every adverse fact about a foreign principal, favorable advocacy is lawful, and FARA does not transform a disputed lobbying statement into a criminal offense merely because the speaker is registered. Congress should instead determine with precision whether required FARA filings, informational materials, or records were materially accurate and complete and, separately, whether any person-specific

representation, concealment, agreement, or obstruction implicated another applicable federal law. The investigative value of FARA here is that it identifies the principal-agent relationship, the intended channels of influence, governmental contacts, and a documentary record from which knowledge, direction, representation, and actual influence can be tested.

The ultimate question is concrete: did KRG foreign-agent advocacy help shape an American military or funding decision with a materially false or incomplete picture of the force the United States was being asked to finance and trust? If so, Congress should determine who directed the message, who knew the contrary facts, who received the American benefit, what decision changed or continued

because of the representation, and whether the resulting reliance increased the danger to American personnel or degraded the American mission.

Theater-Level Representations to United States Officials: Did False or Incomplete Source Data Enter the Federal Decision-Making System

Congress should separately investigate representations made inside Iraq and the Kurdistan Region directly to United States military, diplomatic, contracting, development, intelligence, security-cooperation, and assistance personnel. These communications present an analytically distinct issue from Washington lobbying or public advocacy. Information supplied on the ground may become the source material from which United States situation reports, readiness assessments, force-strength estimates, contracting decisions, assistance recommendations, congressional notifications, operational plans, and policy judgments are subsequently constructed.

Congress should determine whether materially inaccurate, incomplete, manipulated, or fabricated source information concerning Peshmerga personnel, force strength, payrolls, readiness, command relationships, political control, logistics, equipment, reform, militia associations, Iran-linked relationships, contracting requirements, or end-use conditions was supplied directly to American officials in Iraq and subsequently incorporated into federal reports or decisions.

Investigators should identify, representation by representation: who generated the information; who approved it; who transmitted it; which United States official received it; whether the recipient requested supporting records or independent verification; what contrary information then existed; whether the representation entered an Embassy, DoD, military-command, USAID, contracting, intelligence, security-cooperation, or assistance record; how the information changed as it moved upward through the United States reporting chain; and what expenditure, procurement, assistance, deployment, force-protection, or operational decision ultimately relied upon it.

The distinction matters because Washington decision-makers may have acted upon information that appeared to be independently generated by American personnel but that ultimately originated with the foreign officials or institutions whose performance, integrity, force strength, or entitlement to assistance was being evaluated. Congress should therefore audit provenance, not merely accuracy: for every material metric used to support United States assistance or reliance, investigators should determine where the number or factual proposition originated, what underlying records supported it, whether the United States independently verified it, and whether contrary information was omitted before the representation entered an official federal record.

Potential Federal False-Statement, Major-Fraud, and Government-Function Issues

Federal law supplies several potential frameworks for evaluating such conduct, depending upon the evidence and the particular governmental function affected. Under 18 U.S.C. § 1001(a), a person may incur criminal liability in a matter within the jurisdiction of the executive, legislative, or judicial branch by knowingly and willfully falsifying, concealing, or covering up a material fact by trick, scheme, or device; making a materially false, fictitious, or fraudulent statement or representation; or

knowingly using a false writing or document containing a materially false statement. Whether § 1001 applies to a particular representation made abroad should be evaluated from the specific facts, including the speaker, location, governmental matter, means of transmission, and federal jurisdictional nexus.

18 U.S.C. § 371 separately warrants examination where evidence establishes an agreement among two or more persons, the required criminal intent, and an overt act undertaken to impair, obstruct, or defeat a lawful United States governmental function through deceitful or dishonest means. The statute does not require proof of monetary loss under the defraud clause, but it does require proof of the agreement, intent, and overt act. Congress should therefore preserve the evidence needed to determine whether any inaccurate theater-level reporting reflected mistake or poor verification, or instead formed part of coordinated knowing deception directed at a federal function.

18 U.S.C. § 1031, the Major Fraud Act, should also be evaluated where the evidence concerns a knowing scheme to defraud the United States, or to obtain money or property by false or fraudulent pretenses, in a covered federal grant, contract, subcontract, subsidy, loan, guarantee, insurance arrangement, other form of Federal assistance, or qualifying procurement of property or services, where the relevant value or constituent part is $1,000,000 or more. This framework may therefore be relevant not only to large defense-procurement and logistics matters, including DLA-related contracting, but also to qualifying forms of federal assistance if the statutory elements are satisfied. See 18 U.S.C. § 1031(a).

The existence of these statutes does not establish that any identified person committed an offense. Their relevance is investigative: Congress should preserve the evidence necessary to determine whether inaccurate theater-level reporting constituted mistake, stale information, negligent verification, institutional dysfunction, knowing falsification, coordinated deception, procurement or assistance fraud, or intentional interference with a lawful federal function.

Section 1001 should likewise be tested element by element, not by label. *Elshinawy* states that the government must prove a statement or representation, materiality, falsity or fraudulence, knowing and willful conduct, and a matter within federal jurisdiction. Congress should use the same disciplined checklist when examining SBA, DLA, FARA, assistance, contracting, or theater-level representations: identify the exact statement; establish what was objectively true or false when made; determine whether the matter was material to a federal function or decision; reconstruct the speaker's knowledge and intent at that time; and establish the federal jurisdictional nexus. An inconsistency, omission, advocacy position, or error should not be described as a criminal false statement absent proof of the applicable elements. See *Elshinawy*, ECF No. 83, at 26-28.

Follow the Information from Erbil to Washington

Congress should reconstruct the complete information chain: underlying condition in Kurdistan -> local KRG and Peshmerga records -> representation to United States personnel in Iraq -> Embassy, military, USAID, contracting, intelligence, or security-cooperation reporting -> DoD, State, USAID, or interagency assessment -> information supplied to Congress or senior Executive Branch officials

-> CTEF, National Security Investment Programs (NSIP), predecessor foreign-assistance accounts, procurement, appropriations, deployment, or operational decision.

Investigators should then run that chain in reverse. If an American decision rested upon an inaccurate force-strength figure, readiness assessment, payroll representation, procurement requirement, reform certification, command description, or other material fact, Congress should determine where the inaccurate proposition first entered the federal system and whether each subsequent American decision-maker merely inherited and repeated information that had never been independently verified.

That inquiry is particularly important where the same foreign institution that stood to obtain American funds, equipment, contracts, stipends, political support, or operational reliance also supplied the underlying factual information used to justify the benefit. A federal safeguard cannot function effectively if the source data supplied to the official applying the safeguard is knowingly false.

Records Congress Should Obtain

Congress should obtain the underlying theater-level materials, including Embassy cables and reporting; military situation reports; Peshmerga liaison records; security-cooperation reports; contracting-officer and contracting-officer-representative files; program-manager records; assistance assessments; readiness and force-strength submissions; payroll and biometric records; intelligence and counterintelligence reporting where lawfully available; memoranda of meetings with KRG and Peshmerga officials; emails and text messages; briefing slides; source spreadsheets; supporting documentation; and records showing corrections, objections, or contrary reporting.

Those materials should be compared with the representations later made in Washington by KRG officials, registered foreign agents, consultants, former United States officials, and other intermediaries, and with the information ultimately used in CTEF, National Security Investment Programs (NSIP), predecessor foreign-assistance accounts, procurement files, congressional notifications, force-protection decisions, and other federal funding or operational processes.

The question is not merely whether Washington was misled. Congress should determine whether the United States Government's own internal information stream was contaminated at its source.

***Menendez* Enforcement Analogue: Follow the Foreign-Influence Chain from Origin to U.S. Decision-Maker**

The *Menendez* prosecution supplies a useful enforcement analogue for method, not a factual comparison to the KRG or any Barzani representative. In that case, DOJ proved a foreign-influence chain in which foreign-government objectives were carried through intermediaries, translated into American advocacy, embedded in letters and public statements, and directed toward decisions involving United States foreign policy and military assistance. The lesson for congressional oversight is structural: Congress should reconstruct the entire influence chain rather than examine only the

final speaker in Washington. See U.S. Attorney's Office for the Southern District of New York, *Former U.S. Senator Robert Menendez Sentenced to 11 Years in Prison for Bribery, Foreign Agent, and Obstruction Offenses* (Jan. 29, 2025).

Congress should therefore identify who originated each material KRG or Peshmerga representation, who supplied the factual predicates, who approved or edited the message, which American lawyer, lobbyist, consultant, registered foreign agent, organization, or public official transmitted or amplified it, what contrary information each participant possessed, and what United States decision the communication was intended to influence. The inquiry should include draft language, talking points, briefing memoranda, emails, messaging applications, calendars, meeting notes, and communications between Erbil, Washington representatives, American agents, congressional offices, DoD, State, and other Executive Branch components.

Ghostwriting and attribution should be examined expressly. DOJ established in Menendez that a United States Senator ghostwrote a letter on behalf of Egypt for transmission to his Senate colleagues. That circumstance does not make ghostwriting unlawful by itself. It does demonstrate why Congress should determine whether any congressional letter, briefing paper, hearing question, testimony, op-ed, policy memorandum, public statement, or other ostensibly domestic communication concerning Peshmerga funding, reform, reliability, or KRG interests was drafted, materially edited, supplied, or suggested by KRG officials or their agents while appearing to originate independently from an American office, organization, expert, or policymaker.

Foreign military financing and security assistance warrant heightened scrutiny because the resulting decisions affect not merely diplomatic posture but United States funds, weapons, training, intelligence relationships, operational planning, and potentially the safety of American personnel. Congress should determine whether KRG officials or American representatives sought to influence appropriations, stipends, weapons transfers, training, force structure, or continued operational reliance while possessing material information that would have altered the United States Government's assessment of the recipient force.

Congress should also distinguish attempted influence from proven causation. The *Menendez* record included efforts to pressure United States officials even when particular officials resisted or a requested outcome did not occur. Accordingly, the absence of proof that a particular KRG representative changed a congressional or DoD decision does not make the contact irrelevant. Congress should identify the communication, its source, its factual basis, the decision-maker who received it, the decision then pending, and whether the information supplied was accurate and complete.

Public advocacy should likewise be tested for coordination rather than presumed independent merely because it was public. Where evidence suggests coordination with a foreign principal, Congress should determine who requested the statement, who supplied its language or factual predicates, what private communication accompanied it, and what governmental, commercial, military, or policy objective it was intended to advance. That inquiry is especially relevant to

favorable public messaging concerning Peshmerga reliability, reform progress, or the need for continued United States support.

The *Menendez* matter also illustrates that national-security harm is not limited to classified information. DOJ described non-public embassy staffing information as operationally sensitive even though it was not classified. The parallel here is methodological: materially inaccurate or incomplete information concerning partner-force strength, readiness, deployment, command reliability, or availability can affect operational security even when the underlying data are unclassified. Congress should determine whether any such representation or omission impaired United States planning, delayed remediation, or increased force-protection risk.

Congress should give particular attention to changed explanations after investigation, subpoena, press exposure, litigation, or congressional inquiry begins. In *Menendez*, DOJ proved efforts to recharacterize payments and later presentations to prosecutors that the jury found false. That history supports a general oversight rule: contemporaneous records should be compared against later explanations, and relevant communications should be preserved before accounts, files, or descriptions can change. This principle reinforces the preservation measures requested elsewhere in this Petition.

Congress should also screen for 18 U.S.C. § 219 where the facts warrant it. That statute concerns qualifying United States public officials acting as agents of foreign principals required to register under FARA; it does not apply merely because an American lawyer, lobbyist, or consultant represents the KRG. The question is whether any person simultaneously serving in a covered United States governmental capacity also acted on behalf of a foreign principal in circumstances falling within the statute.

The integrity of United States foreign policy depends upon decision-makers knowing whose interests are being represented, who supplied the information on which they are asked to act, and whether material facts bearing upon the requested policy have been concealed or distorted. The *Menendez* prosecution therefore supplies a useful investigative model: follow the information and influence chain from the foreign principal, through every intermediary and American representative, to the United States decision-maker and the governmental action sought.

Congress should ask not only who delivered the message in Washington, but who wrote it, who paid for it, who supplied its facts, who knew what had been omitted, and what United States decision the message was designed to influence.

FBAR: A Separate Federal Disclosure Regime

Income-tax reporting is only one part of the inquiry. The Bank Secrecy Act separately requires qualifying United States persons to file FinCEN Form 114, the reporting of Foreign Bank and Financial Accounts (“FBAR”), when they have a financial interest in or qualifying authority over foreign financial accounts whose aggregate value exceeds $10,000 at any time during the calendar year. See

31 U.S.C. § 5314; 31 C.F.R. § 1010.350. Current IRS guidance describes the same $10,000 aggregate threshold.

The two questions therefore must be investigated separately:

> Was foreign income properly reported on the income-tax return?
>
> Were qualifying foreign financial accounts themselves properly disclosed on FBARs?

Little and Kim both illustrate the independence and significance of the FBAR requirement. Little's convictions included a willful FBAR offense. Kim, a lawful permanent resident, pleaded guilty to willfully failing to report qualifying foreign accounts and agreed to an FBAR penalty exceeding $14 million.

Congress should therefore establish, year by year, every foreign bank, securities, brokerage, investment, or other reportable financial account in which either Masrour Barzani or Areen Masrour Barzani had a financial interest or qualifying authority; the maximum aggregate value of those accounts; whether an FBAR was required; whether one was filed; and whether its ownership, account, and control disclosures correspond with the underlying bank, trust, company, fiduciary, and transactional records. The inquiry should not be restricted to accounts bearing either individual's name. It should examine beneficial ownership, signature authority, powers of attorney, trustee and protector powers, signatory rights, instructions, correspondence, distribution authority, and other facts demonstrating financial interest or qualifying control.

FATCA and Form 8938

FATCA reporting under 26 U.S.C. § 6038D and Form 8938 presents another distinct disclosure regime. Resident aliens can be "specified individuals" required to disclose specified foreign financial assets when applicable statutory thresholds and other conditions are satisfied. Such assets can include foreign financial accounts and, depending upon the circumstances, interests in foreign corporations, partnerships, trusts, securities, and other foreign financial assets.

The applicable thresholds vary according to filing status and residence. Congress therefore should not assume that Form 8938 was required merely because a foreign asset existed. It should determine the obligation year by year from the actual asset values, filing status, residence, and governing law.

FBAR and Form 8938 are separate reporting systems. Filing one does not necessarily satisfy the other. Congress should compare each required Form 8938 with the corresponding FBARs, tax returns, foreign-entity filings, trust records, and underlying financial evidence.

Foreign Trusts: Forms 3520 and 3520-A

The alleged foreign-trust arrangements require an additional inquiry. Depending upon the facts, a United States person may incur reporting obligations from transfers to foreign trusts, ownership of foreign trusts, distributions from foreign trusts, loans, use of trust property, or other reportable trust relationships under 26 U.S.C. § 6048 and related provisions.

Form 3520 addresses specified transactions with foreign trusts and certain foreign gifts. Form 3520-A generally addresses annual information reporting for foreign trusts with United States owners, subject to applicable rules and exceptions. The IRS separately warns that foreign-trust reporting does not eliminate other potentially applicable FBAR or Form 8938 obligations.

Little demonstrates that this is not a technical side issue. Ten of Little's nineteen convictions involved knowingly assisting the filing of false Forms 3520.

Congress should obtain the relevant trust instruments and amendments; identities of settlors, grantors, trustees, protectors, beneficiaries, and persons exercising appointment or removal authority; beneficiary schedules; letters of wishes; bank statements; asset schedules; distributions; loans; use of trust property; transfers to or from related entities; Forms 3520 and 3520-A; and any corresponding owner or beneficiary statements.

Where documentary evidence indicates that a beneficiary was removed and another person substituted, Congress should determine why the change was made, who ordered it, whether practical control or economic enjoyment changed with the paperwork, what banks and fiduciaries were told, and what was reported to the United States.

Other International Information Returns

Congress should not assume that Forms 1040, FBAR, 8938, 3520, and 3520-A exhaust the possible Reporting requirements.

Depending upon actual ownership, control, transactions, transfers, or interests, foreign corporations, partnerships, disregarded entities, passive foreign investment companies, or other structures may trigger additional international-information Reporting requirements.

Congress should request that IRS-CI and appropriate IRS international-tax personnel identify which federal return and information-reporting requirements actually applied to each relevant person, entity, trust, account, and tax year. The inquiry should be driven by the underlying facts rather than by attempting to infer complex international-tax consequences solely from public records.

Foreign Residence and Treaty Status

Foreign residence alone does not necessarily terminate the tax consequences of lawful-permanent-resident status. IRS guidance states that United States residents generally are taxed on worldwide income and that lawful permanent residence satisfies the green-card test unless applicable rules alter that result.

An applicable income-tax treaty can affect a dual resident's treatment, but the taxpayer must satisfy the relevant treaty requirements and, where required, make the corresponding federal filings and treaty-position disclosure. IRS guidance addresses Form 1040-NR and Form 8833 in appropriate dual-resident circumstances.

The IRS's current list of United States income-tax treaties does not list Iraq. Residence in the subnational Kurdistan Region of Iraq therefore should not itself be treated as establishing a U.S.-Iraq treaty exception to ordinary resident-alien treatment.

If either Masrour Barzani or Areen Masrour Barzani contends that he qualified during any relevant year as a resident of some other treaty country for purposes of a treaty tie-breaker rule, Congress should identify the country, treaty, tax year, claimed treaty provision, and underlying facts, and obtain any Form 1040-NR, Form 8833, or other disclosure required in connection with that position.

THE OIL MONEY AND THE U.S. TAX QUESTION: IF BARZANI-LINKED OIL ENTERPRISES GENERATED HUNDREDS OF MILLIONS, WHAT DID U.S.-TAX-RESIDENT BENEFICIARIES REPORT?

Recent investigative reporting supplies a concrete lead for measuring the scale of the oil economy against person-specific U.S. tax obligations. The National Context reports that approximately 200,000 barrels per day were allocated to Business Unicorn, which it links to North Light Holding and Masrour Barzani; it estimates that Business Unicorn generated approximately $140-145 million per month. It separately estimates approximately $30-35 million per month for Mansour Barzani's Lanaz Refinery and $20-25 million for KAR Group, and cites opposition MP Ali Hama Saleh for an estimate that KDP-linked networks earned approximately $200 million per month from oil. These are journalistic estimates and ownership assertions, not adjudicated findings or verified individual income. Congress should test them against primary petroleum, corporate, banking, customs, tax, and governmental records. See Source 206.

If even substantially accurate, the reported scale makes the United States tax question consequential. United States citizens and resident aliens are generally subject to United States income tax on worldwide income; an individual satisfying the green-card test is generally a resident alien for federal tax purposes, subject to applicable exceptions and year-specific rules.

Congress should therefore determine, for Masrour Barzani and every other family member or beneficiary who was a United States citizen or United States tax resident during a relevant year, what ownership interests, distributions, dividends, compensation, loans, trust benefits, constructive distributions, or other taxable economic benefits were received from oil-related enterprises and what foreign accounts, entities, and assets were reportable. If material underreporting occurred, the harm would not be confined to Kurdistan's public fisc; it would reach the United States Treasury and the integrity of federal tax administration. See Source 191.

Gross enterprise revenue is not the same as an individual's taxable income, and this Petition should not treat it as such . The proper inquiry is reconciliation: identify verified entity-level revenues, determine the actual beneficial owners and recipients, trace distributions and transfers, compare

those amounts against tax returns and international information returns, and calculate any tax consequence only after applying the governing rules for the relevant person and year. If a comparatively small portion of the reported monthly revenues was economically attributable to a United States-tax-resident beneficiary but omitted from required reporting, the dollar significance could be substantial; the amount must be established from records, not assumed.

Congress should therefore ask a simple question with a document-based answer: who ultimately received the economic benefit of the oil revenue, and, where that beneficiary was subject to United States tax jurisdiction, what was reported to the United States Treasury? The inquiry should compare oil allocations, refinery revenues, cash payments, RT Bank records, related-party transfers, trust distributions, property acquisitions, and other benefits against the federal tax and foreign-asset reporting record. The 2026 DOJ forfeiture complaint's allegation that DLA-derived funds moved through a Virginia trust for the private benefit of Mansour Barzani and into Beverly Hills real estate provides a separate reason to follow Barzani-linked value through trusts and United States assets; it does not establish that oil revenues funded that property. See Source 141.

HOW MUCH, IF ANY, WAS THE UNITED STATES TREASURY DEPRIVED?

Congress should calculate any actual federal tax deficiency taxpayer by taxpayer and year by year. That calculation should identify taxable worldwide income, distributions, dividends, compensation, trust benefits, constructive distributions, capital gains, interest, business income, or other taxable economic benefits; then apply lawful basis, deductions, credits, exclusions, foreign-tax credits, treaty provisions where applicable, and other adjustments before determining tax due. Gross enterprise revenue is not the tax loss, and reported oil or corporate revenue cannot responsibly be converted into an individual tax deficiency without this analysis.
Given the scale of the reported revenue streams and United States assets described in this Petition, Congress should expressly determine whether the aggregate federal tax deficiency, penalties, and interest – if any – reaches tens of millions or even hundreds of millions of dollars. The present public record does not permit a responsible estimate at that level. The point is to require the calculation, not to announce the answer in advance.

TAX FRAUD CAN CARRY IMMIGRATION CONSEQUENCES FOR A LAWFUL PERMANENT RESIDENT

The consequences of proven tax fraud can extend beyond assessment and collection. In *Kawashima v. Holder*, 565 U.S. 478 (2012), the Supreme Court held that specified false-tax-return offenses involving fraud or deceit can qualify as aggravated felonies for immigration purposes when the loss to the Government exceeds $10,000. Kawashima does not establish any violation by a person identified in this Petition and does not make every tax deficiency an immigration offense. It demonstrates why Congress should require DOJ, IRS, and immigration authorities to assess the consequences of any person-specific, willful tax offense only after the underlying tax facts and statutory elements are established.

DID U.S. FACILITATORS HELP CONCEAL TAXABLE INCOME OR DEPRIVE THE UNITED STATES TREASURY?

The tax inquiry should not stop with the foreign recipient or beneficial owner. Congress should determine what role, if any, United States agents, lawyers, accountants, bankers, trustees, corporate-service providers, registered agents, brokers, nominees, consultants, or other professionals played in structuring, receiving, transferring, characterizing, investing, reporting, or concealing foreign-source funds. For each participant, Congress should determine what was known about the true beneficial owner and source of funds; what representations were made concerning income, gifts, loans, distributions, trusts, corporate ownership, or investment capital; what tax and information-reporting consequences were identified; what filings or disclosures were prepared or recommended; and whether any person knowingly assisted another in understating taxable income, disguising beneficial ownership, concealing reportable foreign accounts or assets, or otherwise frustrating collection of revenue lawfully owed to the United States.

If taxes were lawfully due but concealed through structures designed or administered in the United States, Congress should determine not only who failed to pay the Treasury, but who knowingly helped make the nonpayment possible. That inquiry must distinguish lawful professional advice, reasonable reliance, mistake, and negligence from knowing assistance supported by person-specific evidence.

Year-by-Year, Entity-by-Entity, Account-by-Account, and Asset-by-Asset Reconciliation

The central investigative methodology should be reconciliation, not assumption.

For each relevant year, Congress should reconstruct the federal tax return; worldwide income; FBAR filings; Forms 8938; Forms 3520 and 3520-A; other applicable international-information returns; foreign bank and investment accounts; foreign trusts; corporations and other entities; beneficial ownership and control; real-estate holdings; distributions, loans, gifts, payments, or benefits; and the source and destination of significant transfers.

Those federal disclosures should then be compared against the independently existing evidence: bank records, SWIFT and wire records, trust records, corporate registries, KYC files, beneficial-ownership records, deeds and title records, property expenses, accounting records, attorney or fiduciary transactional files, invoices, communications, government submissions, and evidence concerning the use or enjoyment of assets.

Congress should specifically reconcile the federal record against the BVI structures already identified in the record; Barzani-linked foreign trusts and alleged nominee arrangements; United States corporations; real-estate acquisitions; attorney-, fiduciary-, or administrator-managed structures; foreign-to-U.S. transfers; family-expense vehicles; and expenditures made for the benefit of individual family members.

For every material structure or transaction, the questions should be consistent: Who supplied the funds? Who owned them economically? Who controlled them? Who instructed the intermediary? Who formed or administered the entity? Who signed? Who could direct transfers? Who received the economic benefit? What purpose was documented contemporaneously? What did the bank, fiduciary, lawyer, accountant, title company, registered agent, tax preparer, and government agency understand? And what was reported to the United States?

No single discrepancy should be treated automatically as proof of criminal conduct. The investigation should determine the governing legal obligation, the completeness and accuracy of the filing, and – where a criminal standard requires it – the evidence concerning knowledge, willfulness, intent, or agreement.

Recommended Congressional and Federal Review

Congress should obtain the relevant federal tax information only through lawful procedures consistent with the confidentiality protections of 26 U.S.C. § 6103, including the congressional-access procedures established by § 6103(f) where applicable. KVF does not yet possess the confidential federal tax returns of Masrour Barzani or Areen Masrour Barzani and does not ask Congress to infer noncompliance merely because those records are unavailable publicly.

Congress should request coordinated review, as appropriate, by the Internal Revenue Service, IRS Criminal Investigation, FinCEN, the Department of the Treasury, the Department of Justice, DHS/USCIS, and any other agency possessing relevant immigration, financial, contracting, sanctions, or regulatory records.

It should also obtain testimony and records from the professional and operational participants who possess first-hand knowledge of the structures and transactions – including attorneys, accountants, fiduciaries, bankers, corporate administrators, property managers, registered agents, tax professionals, and the identified non-attorney facilitators.

In particular, the committees should consider testimony from Valerie Cupp, Julie Mai Sanford, Laura Geho Harris, Rubar Sandi, Haval Dosky, Treefa Aziz, Bayan Sami Abdul Rahman, Omar S. Barzani, Entifadh Qanbar, Jonathon Moore, Joe Reeder, Daniel Withers, and others, to the extent the property and transactional records establish a material Barzani-linked fiduciary, trustee, administrative, or financial role**,** and any additional person whom the documentary evidence identifies as materially involved in relevant banking, entity formation, beneficial ownership, trust administration, property acquisition, federal filings, immigration submissions, government representations, movement of funds, or congressional and Executive Branch advocacy.

Congress should also consider testimony from Areen Masrour Barzani concerning the pleaded United States-person and financial-role allegations, his authority and activities as Head of the KRG Gulf Coordinating Council Unit, and the provenance and context of any authenticated recordings. Any questioning should be tied to identified documents and authenticated evidence rather than to family status alone.

The purpose of calling such witnesses is not to presume culpability. It is to put the documentary record before the persons with direct knowledge and ask them to explain it under appropriate congressional procedures. **Where testimony conflicts with bank records, corporate records, trust records, government filings, FARA disclosures, emails, wire transfers, or other contemporaneous evidence, Congress can investigate and resolve the discrepancy.**

The KRG Washington Representation should be examined on the same evidence-based basis. Congress should determine whether governmental contacts and FARA filings during the Abdul Rahman and Aziz tenures accurately reflected the foreign principal, interests, beneficiaries, objectives, governmental action sought, and material relationships underlying the advocacy actually conducted. The existing public FARA record does not itself establish false or incomplete reporting; it supplies the baseline against which contemporaneous records and testimony can be compared.

Finally, this investigation should not treat attorneys or other professionals as peripheral simply because a principal may have been the ultimate beneficial owner. Nor should professional status itself create suspicion. *Little*, *Kim*, and *Kalai* demonstrate the more disciplined principle: **in complex offshore matters, federal investigators appropriately examine both the persons whose assets or income are at issue and the professionals, nominees, administrators, and other intermediaries who formed, documented, operated, controlled, or transmitted the structures through which those assets moved.**

The congressional question is therefore not whether offshore planning, foreign residence, trusts, BVI entities, professional assistance, nominee ownership, or sophisticated financial structures are inherently unlawful. They are not.

The question is whether the **actual economic reality** – income, source of funds, beneficial ownership, control, accounts, transfers, assets, and economic benefits – was accurately reflected in the disclosures required by United States law and in material representations made to United States agencies and Congress.

That question can be answered. The relevant records and witnesses are identifiable. Congress should obtain them.

VIII. FOREIGN INFLUENCE, FARA, DEFENSE FUNDING, AND TAX-EXEMPT STRUCTURES

FARA: Substance, Control, and Completeness

Relationship and activity, not label alone. DOJ has described the FARA determination as a two-part inquiry examining both the relationship between the United States person or entity and the foreign principal and the activities performed in the principal's interests. FARA reaches persons acting at the order or behest of, or under the direction or control of, a foreign principal, directly or through another person. "Control" includes the direct or indirect power to determine another person's policies or activities, whether through contract or otherwise. See 22 U.S.C. § 611(c); 28 C.F.R. §

5.100(b). Congress therefore should trace actual tasking, instructions, financing, supervision, reporting, and decision-making rather than rely solely on the title of an office, the name on an engagement agreement, or the entity appearing on an invoice.

This *Petition* distinguishes suspicion from proof; Congress possesses the tools to make that distinction from the underlying record.

Labels do not resolve agency. DOJ has relied on ordinary agency principles recognizing that an independent contractor may simultaneously be an agent and that the parties' own characterization of their relationship is not dispositive. Congress should determine actual direction, supervision, financing, economic dependence, tasking, reporting obligations, editorial or strategic authority, and control rather than accept labels such as consultant, contractor, adviser, nonprofit, lawyer, liaison, journalist, or independent organization as resolving the FARA inquiry. DOJ's FARA Unit also uses public reporting, publicly available information, governmental reports, and nonpublic investigative material as predicates for further inquiry; Congress therefore may use credible public-source evidence as a lead while testing it against primary records.

Potential FARA obligations should also be evaluated across every applicable statutory category rather than through a single label. The same course of conduct may independently implicate political activity, public-relations counsel, publicity-agent, information-service, governmental-representation, fundraising, or financial-disbursement provisions. The relevant question is what the person actually did for the foreign principal or beneficiary, not the occupational title used to describe the work.

Registration is the beginning of the disclosure inquiry, not its conclusion. FARA requires a comprehensive statement of the nature and method of performance of the agency relationship and a detailed statement of political activity. The Senate Foreign Relations and House Judiciary Committees described a "detailed statement" as requiring the degree of specificity necessary to permit "meaningful public evaluation of each of the significant steps" taken to achieve the purposes of the agency, and DOJ adopted the same formulation in 28 C.F.R. § 5.210 for other FARA provisions using the same term. See 22 U.S.C. § 612(a)(4); 28 C.F.R. § 5.210; S. Rep. No. 89-143, at 10 (1965); H.R. Rep. No. 89-1470, at 9 (1966). Congress should use that disclosure principle to test both classification and completeness: whether activities were correctly identified as political and whether the filings disclosed the interests or policies to be influenced, the objectives of the representation, the significant steps taken, and the means employed, including lobbying, governmental outreach, promotion, perception management, public relations, economic development, and dissemination of informational materials. FARA compliance should be substantive, not a box-checking exercise.

A Contemporaneous FARA Baseline: Greenberg Traurig's 2014 KRG Filing

A June 10, 2014 Greenberg Traurig supplemental statement under FARA identified the Kurdistan Regional Government as a foreign principal and described the firm's KRG work as assisting with "shaping the US perceptions of the Kurdish interest," while separately identifying legal counsel. The same filing reported political activity and congressional-office contacts concerning legislative issues,

calls to House and Senate offices, review and placement of an op-ed, and legal representation. See Greenberg Traurig, LLP, Supplemental Statement, FARA Reg. No. 5712 (June 10, 2014).

That filing is useful not because historical registration proves present compliance or noncompliance, but because it supplies a contemporaneous federal baseline against which later descriptions can be tested. Congress should reconstruct the complete KRG-related FARA record across law firms, individual short-form registrants, KRG Washington personnel, agents, subcontractors, and intermediaries, and compare successive descriptions of the principal, funding source, personnel, governmental contacts, political activity, informational materials, legal services, and compensation against contemporaneous engagement, billing, travel, calendar, email, public-relations, and banking records.

The 2014 filing also reported $55,997.50 in KRG receipts during the six-month reporting period and itemized KRG payments as fees and costs; the filing was executed under 28 U.S.C. § 1746 under penalty of perjury. Congress should therefore treat FARA filings as evidentiary records to be reconciled with the underlying transaction and activity record, not as self-validating proof of completeness. The existence of an attorney-client relationship does not itself resolve the FARA inquiry: Congress should separate legal representation from lobbying, political activity, public-relations work, informational-material activity, legislative outreach, and other efforts to influence United States officials or public opinion.

The Scale and Continuity of the KRG's Registered U.S. Influence Infrastructure

The KRG's Washington operation should not be examined as a single office or a single lobbying engagement. DOJ FARA records show a longstanding, multi-entity influence infrastructure extending from the KRG Liaison Office itself to outside law, lobbying, public-relations, and strategic-communications firms. The Liaison Office registered in December 2006 and remains an active registrant; DOJ's public database reflects continuing filings through August 2026. Historical semiannual reports illustrate the scale: the Liaison Office reported approximately $1.243 million for the six months ending June 30, 2008; approximately $1.199 million for the six months ending December 31, 2008; approximately $2.604 million for the six months ending June 30, 2009; approximately $2.997 million for the six months ending December 31, 2009; and $972,540 for the six months ending December 31, 2020. These figures are reported FARA amounts for particular periods, not an audited cumulative total and not proof of wrongdoing.

Outside representation likewise demonstrates continuity. Greenberg Traurig's 2007 KRG engagement letter stated that the firm would develop and execute a strategy to promote Kurdish interests among U.S. policymakers, business leaders, and media, and set compensation at $40,000 per month plus expenses. DOJ's FARA reports later recorded Greenberg Traurig KRG activity and payments, including $240,000 for the six months ending April 30, 2008 and $248,288.13 for the six months ending October 31, 2008. More recent DOJ filings show additional KRG engagements and activity by firms including BGR Government Affairs, Chartwell Strategy Group, ArentFox Schiff, and PASS LLC. BGR's 2025 agreement states a $20,000 monthly professional fee for the calendar year. The purpose of citing these examples is not to imply impropriety in lawful representation, but to

establish that the KRG's U.S. influence infrastructure has been substantial, continuous, and distributed across multiple registrants and functions.

Congress should therefore require a year-by-year, registrant-by-registrant reconstruction of the complete KRG influence apparatus in the United States from 2006-2007 to the present. That reconstruction should identify every primary registrant and short-form registrant; each engagement agreement and amendment; all reported receipts, disbursements, retainers, expenses, and things of value; the actual payer, source account, and ultimate source of funds; every congressional and Executive Branch contact; informational materials disseminated; public-relations and media activity; legal and governmental-relations work; subcontractors and intermediaries; and any changes over time in the descriptions of principal, purpose, funding, personnel, or activity.

The aggregate dollar figure matters because FARA records what registrants disclose receiving or spending in furtherance of the agency relationship; it does not by itself establish where the foreign principal obtained the money. Congress should therefore trace the source of funds used to finance the KRG's United States lobbying, legal, public-relations, and advocacy apparatus and determine whether any portion derived from public oil revenues, United States assistance, federal contract proceeds, diverted public funds, or other sources requiring separate scrutiny. Any cumulative total should be reconciled carefully to avoid double-counting direct Liaison Office operating expenditures and pass-through payments to outside registrants.

FARA's Statutory Command: "<u>True</u> and <u>Complete</u>," Not Merely Filed

Congress should begin with the statute's own words. Section 612(a) provides that no person may act as an agent of a foreign principal unless the person has filed a "true and complete registration statement and supplements thereto." 22 U.S.C. § 612(a). Section 612(b) requires supplemental reporting sufficient to make the required information "accurate, complete, and current." Section 612(d) then expressly provides that filing alone is not necessarily full compliance, does not mean the Attorney General has passed upon the merits of the filing, and does not preclude prosecution for a willful materially false statement or a willful material omission necessary to keep a filing from being misleading. DOJ likewise states that acceptance of a filing is not an endorsement of its truth or accuracy and that the submitting party bears the obligation to file a truthful and complete registration. The statutory standard is therefore substantive disclosure, not mere registration.

That distinction has concrete importance here. On April 22, 2026, the Department of Justice filed a civil forfeiture action alleging an international conspiracy to launder proceeds of a scheme to defraud the United States involving Defense Logistics Agency contracts, alleged foreign-official bribery, money laundering, and approximately $30 million transferred into United States luxury real estate for the alleged private benefit of a Barzani official. Those remain allegations, not adjudicated findings. But the filing created an objective, dated federal counter-record against which Congress can compare later FARA registrations, supplements, activity reports, briefing materials, meeting descriptions, and representations concerning the KRG and Barzani leadership.

Congress should therefore compare KRG-related FARA disclosures and governmental representations before and after April 22, 2026. It should determine what each responsible registrant knew; whether the federal allegations were reflected in internal briefing books, media-monitoring materials, talking points, instructions, or communications from Erbil; whether any required information concerning the actual principal, direction or control, funding, activities, receipts, disbursements, governmental objectives, or other material circumstances changed; and whether any filing remained "true and complete" and "accurate, complete, and current." The DOJ complaint does not itself prove that any FARA filing was false. It supplies a dated comparison point from which Congress can test knowledge, materiality, required disclosure, amendment, and qualification.

Incomplete, Fragmented, or Misleading Filings as an Investigative Warning Sign

A filing should be tested for material completeness, not merely formal existence. Federal law distinguishes innocent incompleteness from willful concealment. FARA, for example, makes it unlawful willfully to omit from a required filing a material fact required to be stated, or a material fact necessary to make the filing not misleading. 22 U.S.C. § 618(a)(2). Section 1001 separately reaches knowing and willful concealment of a material fact by trick, scheme, or device in matters within federal jurisdiction. 18 U.S.C. § 1001(a)(1). Congress should therefore examine not merely whether a filing was submitted, but whether required disclosures concerning ownership, control, funding, direction, beneficiaries, intermediaries, activities, or relationships were materially complete and, where an omission occurred, whether it resulted from mistake, incomplete information, negligence, conscious avoidance, or willful concealment. "Should have known" is an oversight and diligence inquiry; it is not a substitute for any statutory requirement of knowledge, willfulness, intent, or materiality. Where a filing or related representation was incomplete, Congress should determine whether the deficiency reflected mistake or uncertainty, or whether selective omission, sanitized description, fragmented disclosure, use of intermediaries, or other conduct operated as affirmative misdirection.

That inquiry is especially important where ownership or control is divided among trusts, nominees, affiliated entities, professional intermediaries, or cross-border structures. GAO-26-107967 identified a federal beneficial-ownership information gap following the exemption of domestic entities from CTA reporting, and FinCEN's August 2026 final rule made that domestic exemption permanent. Congress should therefore test the completeness of each filing against the underlying documentary record and determine whether the government received enough information to understand who actually owned, controlled, funded, directed, or benefited from the relevant activity. The absence of a currently required CTA filing for a domestic entity is not evidence that the entity lacks foreign beneficial ownership; nor does a formally filed FARA statement answer whether the disclosure was materially complete under the law applicable to that filing.

Favorable Advocacy Is Lawful; Knowing Material Deception Is Not

FARA does not require a foreign agent to criticize the foreign principal, and it does not prohibit advocacy portraying that principal as a reliable ally, valuable security partner, or deserving recipient of United States support. The sharper question is whether favorable advocacy crossed into

materially deceptive factual representation or materially incomplete required disclosure when the representative possessed information materially inconsistent with the picture being presented to United States decisionmakers. The issue is not whether a representative was required to volunteer every criticism, allegation, or adverse news reports; it is whether, once a subject was addressed or disclosure was required, the resulting filing or affirmative factual representation was materially false, incomplete, or misleading under the governing legal duty. A materially incomplete account may result from mistake; a selectively constructed account may constitute misdirection. Congress should determine which occurred from contemporaneous records, instructions, drafts, internal communications, and the speaker's actual knowledge.

Congress should test knowledge rather than infer it. For each material representation, investigators should identify what the speaker or registrant possessed, received, reviewed, discussed, or was expressly alerted to before speaking or filing; what governmental action, access, assistance, funding, or policy treatment was being sought; what contrary or qualifying information existed; and whether that information fell within a required FARA disclosure or made an affirmative factual representation materially misleading. Briefing books, media-monitoring reports, talking points, emails and messages with Erbil, instructions from the Prime Minister's Office or other KRG officials, meeting-preparation and follow-up materials, FARA activity records, invoices, funding records, and internal assessments should supply the chronology.

Surveillance-Technology Litigation as a Second Documentary Counter-Record

A separate 2026 federal action supplies a second dated comparison point. In *Jamil v. Sherwani*, No. 1:26-cv-01654-GBD (S.D.N.Y.), filed February 27, 2026, Ben Jamil and associated businesses alleged that ASO LLC and ASO1 LLC were not independent commercial actors but functioned for Barzani- and KRG-linked interests in connection with a proposed acquisition and demonstration of surveillance technology. The complaint relies on contracts and deposition materials and alleges foreign-principal direction, government-linked funding, and activity by American professionals. In a deposition excerpt filed with the complaint, the witness was asked whether a $300,000 payment came from an ASO bank account and answered, “They come from the government”; related testimony discussed contacting Masrour Barzani concerning a government wire. These are allegations and evidentiary leads, not adjudicated findings.

The procedural disposition should be stated with equal precision. On June 10, 2026, the district court abstained under Younger from the reported injunctive relief and concluded that the attempted federal claims did not provide a private right of action; the complaint was dismissed under 28 U.S.C. § 1915(e)(2)(B)(ii), and civil judgment followed on June 12. The court did not adjudicate the pleaded surveillance, funding, direction, or FARA allegations as true. Congress therefore should obtain the underlying contracts, deposition transcripts, corporate records, payment records, communications, and governmental records and test those primary materials independently rather than treating either the allegations or the dismissal as a factual determination.

If those primary records establish that ostensibly private American entities or professionals acted at the control, direction, or for the benefit of KRG officials in connection with surveillance procurement,

governmental interests, or related activity, Congress should compare that operational reality with every applicable FARA registration and supplemental statement. The inquiry should determine whether the filings accurately identified the actual foreign principal, the nature and method of the agency relationship, participating persons, activities undertaken, source and routing of funds, receipts and disbursements, and other information required to remain true, complete, accurate, and current. Read chronologically, February 27, 2026 and April 22, 2026 provide two distinct dates at which Congress can ask what KRG representatives and registered agents knew, what the documentary record then showed, and whether any required filing or governmental representation changed, was qualified, or was corrected.

The disclosure principle has an independent constitutional and institutional importance to Congress. In *United States v. Harriss*, 347 U.S. 612, 625–26 (1954), the Supreme Court upheld federal lobbying-disclosure requirements because Members of Congress must be able to evaluate the pressures brought to bear upon them. The Court emphasized that Congress did not prohibit advocacy; it required disclosure sufficient to identify 'who is being hired, who is putting up the money, and how much.' *Id*. at 625. That principle is especially pertinent where foreign governmental, political, financial, or private interests seek action from Congress or the Executive Branch. The appropriate inquiry is not whether advocacy occurred, but whether federal decisionmakers were given sufficient information to identify the actual principals, beneficiaries, funding sources, intermediaries, purposes, and interests behind the advocacy directed to them. FARA registration therefore should be treated as a means of governmental transparency, not as a substitute for determining whether the disclosures accurately and completely described the relationship and activity actually undertaken.

The Source of Funds Behind Kurdish Washington Advocacy Should Be Reconstructed

Published reporting provides a useful scale indicator, but not an audited total. The Amargi reported in May 2026 that collective Iraqi Kurdish lobbying efforts in Washington had likely cost at least $50 million over approximately twenty-five years, and separately reported that the KRG's Washington office had received approximately $40 million from Erbil, Kurdistan since 2008, only a portion of which was spent on lobbyists, lawyers, and communications specialists. Those published estimates should not be treated as findings. Congress should reconstruct the totals from primary records and distinguish KRG governmental expenditures from party, family, business, intermediary, or personally funded advocacy.

A recurring problem for congressional review is that the underlying funding is not fully transparent from public-facing materials alone. Congress should determine who supplied the money, from what account or public revenue stream, through what intermediary, for what stated purpose, under whose authority, and for whose ultimate benefit. Where governmental representation, lobbying, legal services, public relations, charitable activity, or private commercial operations were financed with KRG-related funds, the source-of-funds record should identify the originating public or private account and the ultimate beneficial payer.

That reconstruction should identify, for each material engagement, the actual payer, source account, beneficial source of funds, contracting party, foreign principal, intended beneficiary, amount,

payment route, intermediary, services performed, governmental contacts, and FARA or LDA disclosure relied upon. Congress should reconcile KRG budget and treasury records, bank and wire records, contracts, invoices, law-firm and lobbying-firm ledgers, FARA receipts and disbursements, and the Washington office's own accounting. A large aggregate expenditure is not itself improper; its relevance is whether Congress and the Executive Branch could identify who was financing the advocacy, for whom it was actually undertaken, and whether the public filings captured the relationship completely.

The FARA inquiry should therefore test completeness, not merely the existence of a registration. DOJ's filing database confirms that the KRG Liaison Office has filed supplemental statements, amendments, informational materials, and short-form registrations under Registration No. 5783. Congress should compare those filings with the underlying activity and financial records, including any period in which the office reported substantial receipts or disbursements, to determine whether the filings accurately identified the actual principals, activities, participants, receipts, disbursements, funding sources, and governmental contacts. POGO's prior FARA work is relevant to oversight methodology because it documented recurring problems involving late or incomplete filings, use of intermediaries, and gaps between disclosed and actual activity; it does not establish any defect in these particular KRG filings.

Mustafa Barzani, Hogan Lovells, and the KRG Washington Office

May 2026 reporting by The Amargi stated that a Hogan Lovells engagement associated with Mustafa Barzani appeared under the names of his sons, Nozan Jaffar Mustafa and Sheik Jaffar Mustafa; that the financial terms were not publicly disclosed; and that the publication had identified no FARA disclosure tied to that contract as of its reporting. The article also reported that Mustafa visited Washington in January 2026 for meetings with State Department and congressional officials. These published assertions are investigative leads, not findings of a registration violation. Congress should obtain the engagement agreement, amendments, invoices, payment records, matter-opening and conflicts records, instructions, calendars, meeting records, briefing materials, and communications sufficient to identify the actual client, payer, foreign principal or beneficiary, scope of work, governmental contacts, source and routing of funds, and any FARA or LDA analysis or filing.

Congress should then ask the connected question directly: did Treefa Aziz, the KRG Representation, or any KRG employee or registered agent assist, facilitate, coordinate, brief, schedule, fund, or participate in Mustafa Barzani's Washington engagement or the Hogan Lovells matter? If so, what role did they perform, for whose benefit, under whose direction, and with what funding? Congress should compare the answer with Aziz's and the KRG office's FARA filings and activity records and determine whether every reportable activity, contact, receipt, disbursement, participant, principal, and material relationship was fully and accurately reported. If the evidence instead shows that Aziz and the KRG office had no role, or that all reportable activity was already disclosed, the record should say so. The purpose is a complete provenance record, not an inference from association.

This is also where the distinction between public-office funding and private or family-sponsored advocacy becomes important. If an engagement formally contracted through relatives, a private company, or another intermediary was in substance undertaken at the behest, direction, control, or for the principal benefit of a foreign government, foreign political party, or foreign official, Congress should determine which disclosure regime applied and whether the filings reflected the operational reality. Conversely, if the engagement was genuinely private and outside a registrable agency relationship, the record should establish that distinction rather than assume it from the name on the contract.

The United States-Kurdistan Business Council: Overlapping Commercial Advocacy and Registered Foreign-Government Representation

Congress should also examine the relationship among the subnational Kurdistan Regional Government, the United States-Kurdistan Business Council (USKBC), and professionals who simultaneously perform services for both institutions. USKBC publicly describes itself as a Washington-based section 501(c)(6) trade association established to promote commercial relations between United States companies and the Kurdistan Region; its publicly described activities include organizing trade delegations, facilitating introductions to senior Kurdistan governmental officials, pursuing policy initiatives affecting investment, and conducting delegations with stated KRG support. Those facts do not establish foreign-government agency. They make direction, funding, tasking, coordination, and governmental advocacy appropriate subjects for records-based inquiry.

USKBC identifies David Tafuri as its President. Tafuri also maintains a separate professional relationship with the KRG through ArentFox Schiff LLP, which is registered under FARA for the KRG. Public FARA materials describe legal, governmental-relations, and policy services concerning United States policy, Congress, and the KRG relationship with the United States, while Tafuri's professional biography describes work for the KRG involving public international law, government relations, project finance, and sovereign-debt matters. Historical FARA filings also identify Tafuri as participating in governmental contacts for the KRG while affiliated with an earlier law firm. None of those relationships is inherently improper, and common leadership does not itself make USKBC an agent of the KRG. The relevant question is where registered KRG representation ended and independently directed USKBC activity began.

Congress should determine whether any USKBC activity was referred, directed, financed, subsidized, coordinated, or materially shaped by the KRG or KRG officials; whether KRG personnel selected delegation objectives, participants, governmental messages, policy initiatives, meetings, or talking points; whether the KRG paid or reimbursed travel, event, personnel, consulting, administrative, or other USKBC expenses; and whether any governmental or political activity undertaken through USKBC was distinct from, or formed part of, activity otherwise performed for the KRG by registered foreign agents. Congress should obtain engagement agreements, invoices, payment records, expense reimbursements, delegation budgets, board minutes, calendars, communications with KRG officials, talking points, meeting records, governmental-contact records, and applicable FARA filings and compare them chronologically. The functional questions are who reported the activity, who paid for it, who selected its governmental or policy objectives, whose interests it was intended

principally to advance, and whether any covered relationship or activity was disclosed under the law applicable to the actual conduct.

USKBC's section 501(c)(6) status does not itself resolve the FARA inquiry. FARA contains exemptions for qualifying private and nonpolitical commercial activity, but the commercial exemption does not categorically resolve activity performed at the request or direction of a foreign government or activity that directly advances a foreign government's public or political interests. Congress should therefore determine whether particular USKBC activities constituted independent promotion of its American members' commercial interests, activity undertaken at the request or direction of the KRG, or some combination of the two, and whether existing FARA records accurately captured any covered foreign-principal relationship.

Congress should also determine whether any United States-origin funds were directly or indirectly used to support these functions. That inquiry should include not only direct federal payments, but also United States foreign assistance, security-assistance funds, procurement or contract proceeds, reimbursements, grants, development funds, or other United States-supported revenue that may have entered KRG-controlled accounts before being transferred, commingled, reallocated, or used to finance legal, governmental-relations, lobbying, public-relations, trade-promotion, delegation, travel, event, consulting, or related advocacy expenditures.

Because funds may be fungible after entering governmental accounts, Congress should not limit the inquiry to whether a particular United States payment can be matched mechanically to a particular lobbying invoice. It should reconstruct the relevant accounts, transfers, budget classifications, payment authorities, and timing to determine whether United States-supported resources increased, replaced, or freed other KRG funds that were then used for influence-related activity in the United States. Investigators should obtain appropriation and assistance records, KRG budget and treasury records, bank statements, wire transfers, invoices, retainers, expense reimbursements, delegation costs, and source-of-funds documentation. The issue is not whether lawful United States assistance becomes improper merely because a foreign governmental entity received it, but whether funds provided for designated purposes were diverted, substituted, commingled, or otherwise used inconsistently with their authorized purpose.

DOJ restated that transparency principle in especially current terms on September 16, 2026. In its public statement "*Liability for Unregistered Foreign Agents*," the Department emphasized that FARA and 18 U.S.C. § 951 address circumstances in which foreign governments or foreign principals use undisclosed agents, intermediaries, false affiliations, covert funding, or other deceptive activities to influence public debate or interfere with official proceedings. DOJ simultaneously emphasized that lawful speech and political expression remain protected. The relevant congressional inquiry therefore is not whether a person expressed a position favorable to a foreign government. It is whether an agency relationship existed within the governing statute and whether the actual principal, direction or control, funding, intermediaries, activities, receipts, disbursements, and other information required by federal law were truthfully and completely disclosed.

Federal enforcement records illustrate what deceptive concealment can look like in practice without making any particular device inherently unlawful. In the *Syed Ghulam Nabi Fai* matter, DOJ records show that the Kashmiri American Council held itself out as run by Kashmiris and financed by Americans while it was secretly funded with at least $3.5 million from officials of the Government of Pakistan, including the Inter-Services Intelligence Directorate; the admitted scheme used middlemen or straw donors, false statements to federal authorities, and purported charitable donations while Fai submitted strategy reports and budget records to Pakistani officials. *Bennett/Watts* likewise shows how a registered lobbying structure can omit a separately operated entity, related disbursements, and work for the foreign government. The *Terry* indictment alleges another form of concealment: activity presented under the auspices of a think tank while a foreign intelligence service allegedly financed the event, supplied funding to a program account, and provided direction. *Rivera* adds coded communications and a domestic contracting counterparty; Michel, discussed below, adds straw donors, false records, false financial-institution statements, and witness conduct. These matters identify recurring investigative indicators – nominally domestic or independent entities, intermediaries or cutouts, covert or rerouted funding, coded or sanitized descriptions, straw participants, incomplete affiliation disclosures, and false or misleading statements to agencies, financial institutions, or other decisionmakers. None establishes that those indicators are present here; they identify what Congress should test against the contemporaneous KRG record.

FARA Accuracy, Material Omissions, and Potential False-Statement or Conspiracy Issues

FARA registration does not confer a safe harbor for materially false, incomplete, or misleading disclosure. Federal law separately provides that a person who, in a FARA registration statement, supplemental statement, or other document furnished to the Attorney General, willfully makes a false statement of material fact, omits a material fact required to be stated, or omits a material fact necessary to prevent the filing from being misleading may incur criminal liability. 22 U.S.C. § 618(a)(2). The relevant inquiry is therefore not simply whether a foreign representative registered, but whether the registration and supplemental disclosures accurately revealed the actual foreign principal, interests served, participants, activities undertaken, expenditures made, objectives pursued, and material circumstances necessary to understand the representation.

FARA's completeness rule is even more explicit than the penalty provision alone suggests. Section 2(a)(11), codified at 22 U.S.C. § 612(a)(11), requires further statements and document copies necessary to make the registration statement and supplements not misleading; § 612(d) likewise makes clear that filing does not establish full compliance or preclude prosecution for a willful material omission; and § 618(a)(2) supplies the criminal penalty for a willful materially false statement or omission in a FARA filing or other document filed with or furnished to the Attorney General. DOJ's FARA Unit states the same principle in its enforcement guidance. This is a filing-and-disclosure rule, not a free-standing requirement that every foreign representative volunteer every adverse fact in every oral advocacy meeting. But where a required filing or document affirmatively addresses a subject, Congress should test whether facts known to the registrant were omitted that were material enough to make the filed account incomplete or misleading.

The *Petition* does not characterize lawful foreign-agent advocacy, standing alone, as a conspiracy to defraud the United States. If, however, the evidence establishes an agreement among a foreign principal, registered agent, adviser, former official, contractor, or other intermediary to use knowing deception or dishonest means to obstruct or defeat a lawful federal function, Congress should preserve and refer that evidence for evaluation under 18 U.S.C. § 371 and any more specifically applicable statute. The inquiry should identify the agreement, the participants, the deceptive act or omission, the federal function affected, the governmental decision sought, and the overt act, rather than infer conspiracy from coordinated advocacy alone.

Federal enforcement illustrates the distinction. In *United States v. Bennett*, No. 1:24-cr-00002 (D.D.C.), and *United States v. Watts*, No. 1:24-cr-00003 (D.D.C.), DOJ investigated an influence operation in which the principal lobbying firm had registered under FARA, but prosecutors alleged that a separately operated entity, its relationship to the registered firm, substantial disbursements to it, and work performed for the foreign government had not been disclosed. Bennett consented to the filing of a criminal information alleging concealment of material facts from the FARA Unit and materially false or incomplete FARA disclosures; Watts consented to charges including unregistered foreign agency and false statements to the FBI. The matters demonstrate that formal registration does not cure materially incomplete disclosure of how a foreign influence operation actually functioned.

United States v. Imaad Shah Zuberi, No. 2:19-cr-00642-VAP (C.D. Cal.), supplies a particularly concrete enforcement comparator. Zuberi operated Avenue Ventures and solicited foreign nationals and representatives of foreign governments by claiming he could use his Washington contacts to change United States foreign policy and create business opportunities. DOJ reported that he used lobbyists, public-relations professionals, and campaign contributions to obtain access to high-level United States officials. In connection with Sri Lanka, Zuberi pleaded guilty to a FARA offense based on false registration statements that concealed his direction of the lobbying and public-relations effort and the millions of dollars he received from the foreign government; he also pleaded guilty to tax evasion and illegal campaign contributions and, in a separate case, obstruction of justice. In 2021 he was sentenced to 144 months' imprisonment and ordered to pay $15,705,080 in restitution and a $1.75 million fine. DOJ separately described undisclosed lobbying for a Bahraini citizen and a Sri Lankan campaign intended to rehabilitate that government's image in the United States. *Zuberi* does not establish misconduct here, and its facts are not identical. Its relevance is methodological: when foreign-policy advocacy intersects with concealed or misstated foreign direction, funding, beneficiaries, or scope of engagement, investigators examine the full chain of principal, money, access, message, filing, and governmental action rather than relying on the public-facing label alone. (DOJ, *Political Donor Sentenced to 12 Years in Prison for Lobbying and Campaign Contribution Crimes, Tax Evasion, and Obstruction of Justice*, Feb. 18, 2021.)

Congress should apply the same disclosure principle here without presuming that any violation occurred. For Treefa Aziz, Bayan Sami Abdul Rahman, Entifadh Qanbar, and any other KRG-linked representative or intermediary, the committees should preserve the exact wording of representations made to Congress and Executive Branch agencies; identify the foreign principal and actual beneficiary of each; determine who supplied the information and instructions; and compare

those representations against contemporaneous financial, corporate, governmental, contracting, litigation, media-monitoring, briefing, and internal communications. The question should be not only whether a statement was literally true in isolation, but whether material facts known to the speaker were omitted in circumstances in which their omission rendered a required federal filing or disclosure materially incomplete or misleading.

Congressional investigation carries an additional consideration. In *United States v. W. Samuel Patten,* No. 18-cr-260 (D.D.C.), Patten pleaded guilty to a FARA offense and admitted in his Statement of Offense that he had also misled and withheld documents from the Senate Select Committee on Intelligence during its investigation. Patten was not convicted of a separate false-statements-to-Congress count; the relevance is the investigative principle. Section 1001 independently reaches specified materially false statements and concealment in an authorized congressional investigation or review. 18 U.S.C. § 1001(a), (c)(2). Congress should therefore require complete documentary production and sworn, specific answers concerning the direction, funding, purposes, beneficiaries, and factual basis of KRG advocacy, and should refer any evidence of knowing material falsehood, concealment, or obstruction to the appropriate federal authorities.

United States v. Menendez supplies a related but distinct lesson. That prosecution involved a public official rather than a registered foreign representative and should not be treated as an analogue for lawful, disclosed foreign-government advocacy. Its relevance is the federal concern with concealed foreign direction and concealed foreign provenance of advocacy aimed at United States decisionmakers. The evidence established, among other conduct, that Menendez secretly represented Egyptian interests, ghostwrote a letter for Egypt intended for his Senate colleagues, and provided nonpublic information and assistance to Egyptian officials. Congress should therefore determine, with respect to each material KRG communication or record, who originated it, who edited or approved it, whose interests it advanced, what contrary information was known internally, and whether the true source and material context were disclosed to the United States officials asked to act upon it.

The Representation Record Should Be Examined as a Pattern, Not as Isolated Statements

Congress should examine the representation record as a continuous course of conduct, not as a collection of disconnected filings, meetings, statements, and episodes. The question is whether, across successive KRG representatives, retained professionals, registered agents, intermediaries, and forums, the United States repeatedly received the same materially incomplete account of who was directing an activity, whose interests were being advanced, what governmental action or benefit was sought, what funding or private interests were implicated, and what contrary facts were known when the representation was made. That inquiry should encompass the Bayan Sami Abdul Rahman and Treefa Aziz tenures; the KRG's FARA supplemental statements; contacts surrounding Masrour Barzani's “official visits” and direct meetings with federal officials; Greenberg Traurig's and Joe R. Reeder's registered KRG activity and other factual representations; Entifadh Qanbar and other intermediaries; and the corporate, financial, property, immigration, tax, contracting, litigation, and internal records identified elsewhere in this *Petition*. No isolated discrepancy establishes

wrongdoing. Repetition, chronology, notice, correction, and consistency with primary records are what make the inquiry probative.

The congressional inquiry should determine whether the substantial American lobbying, public-relations, governmental-access, and professional infrastructure described herein was used in part to enhance Masrour Barzani's perceived legitimacy on the world stage and to convert access to respected American institutions, officials, lawyers, diplomats, policy organizations, and media into reputational credibility that could be projected both inside subnational Kurdistan and internationally.

Where later accounts diverge materially from contemporaneous records, Congress should determine whether the divergence reflects ordinary advocacy, incomplete information, good-faith error, selective omission, or manipulation of historical evidence. That phrase is not itself a finding of misconduct; it identifies an evidentiary question that can be resolved by comparing the later account with dated primary records, drafts, instructions, and corrections.

Contemporaneous specialized reporting supplies an additional chronology for that document-by-document inquiry. Intelligence Online reported on October 4, 2023 that Iraqi Kurdish representatives were intensifying lobbying in Washington and identified Treefa Aziz as the KRG Representative to the United States . Earlier, on February 9, 2023, the publication described Masrour Barzani deputy chief of staff Aziz Ahmed as his closest aide and as the chief U.S. contact for lobbyists who had reached an agreement with the Kurdish government to advocate in Washington for additional arms for the Peshmerga. On January 26, 2023, it reported that Entifadh Qanbar was leading an advocacy campaign approved by Prime Minister Masrour Barzani. Those reports do not establish a FARA deficiency or unlawful direction. They are contemporaneous leads concerning actual tasking, approval, principals, objectives, and Washington contacts that Congress should compare with engagement agreements, FARA registrations and activity reports, calendars, instructions, invoices, funding records, and communications to determine whether the relationships and activities described publicly matched the disclosures legally required at the time.

Foreign-Funded Legal Representation, Public Advocacy, and the Skadden Ukraine Matter

The Department of Justice's 2019 resolution with Skadden, Arps, Slate, Meagher & Flom LLP provides an additional records-based model for congressional examination of foreign-government legal and public-relations activity in the United States. According to DOJ's settlement agreement, Ukraine's Ministry of Justice retained Skadden in connection with a report concerning the prosecution of former Ukrainian Prime Minister Yulia Tymoshenko. Although the publicly disclosed government contract reflected compensation of approximately $12,000, DOJ reported that Skadden ultimately received more than $4.6 million in fees and expenses from a Cypriot account associated with an entity controlled by Paul Manafort, with the firm understanding that a Ukrainian businessperson would fund the engagement.

In the 2019 settlement, DOJ stated that Skadden had acted as an agent of the Government of Ukraine in connection with certain public-relations activity directed toward the United States without registering under FARA. DOJ further stated that a then-partner made false and misleading

statements to the FARA Unit that contributed to the Unit's earlier conclusion that registration was unnecessary. Skadden subsequently entered into a settlement with the Department, registered under FARA, agreed to pay the United States Treasury more than $4.6 million representing fees and expenses associated with the Ukraine engagement, and adopted enhanced compliance procedures. See Source 15.

The relevance to this *Petition* is methodological, not accusatory. These proceedings do not establish misconduct by any person or entity discussed elsewhere in this *Petition*. They demonstrate why Congress may appropriately examine foreign-government legal engagements beyond the face of a retainer agreement by determining the actual source of payment, the entity transmitting the funds, the foreign principal or governmental beneficiary, the complete scope of services, whether legal work extended into public-relations or governmental-influence activity, and whether representations to federal authorities accurately described those relationships.

The same records-based methodology may assist Congress in examining the relationships identified in this *Petition*, without presuming that any comparable violation occurred. Investigators should compare engagement letters, invoices, payment-source records, bank transfers, beneficial-ownership records, FARA filings, governmental contacts, informational materials, and communications concerning the purpose and financing of the representation. The central inquiry is whether the disclosed legal relationship accurately reflected the economic and operational reality. Taken together with Craig, the Skadden resolution also reinforces a functional distinction among legitimate legal representation, the source and routing of client funds, separately compensable public-relations or governmental-influence activity, representations made to federal regulators, and subsequent responses to investigators.

United States v. Craig supplies one useful legal boundary. In *United States v. Craig*, 401 F. Supp. 3d 49 (D.D.C. 2019), the district court held at the pretrial stage that where the FARA Unit specifically sought information relevant to a defined registration inquiry, a respondent who chose to answer was obliged to be "both truthful and complete," and that omissions could be relevant where they allegedly made affirmative statements false or misleading. But *Craig* is equally important for its limits: Count Two under FARA was dismissed on statutory-interpretation and rule-of-lenity grounds, and a jury acquitted Craig on the remaining § 1001 count. Congress therefore should not cite Craig as proof that a disputed omission is criminal. The narrower investigative principle is that there is a difference between mere silence where no duty to speak has been established and an affirmative response, filing, or advocacy that becomes materially misleading because necessary qualifying facts are withheld.

United States v. Rivera supplies a different, equally useful investigative lens. On May 1, 2026, a federal jury convicted former United States Representative David Rivera and Esther Nuhfer of FARA offenses arising from lobbying performed under a $50 million contract with a United States subsidiary of Venezuela's state-owned oil company. DOJ stated that the evidence showed lobbying of United States officials and arrangements for meetings between United States policymakers and high-ranking Venezuelan officials without the required registration. *Rivera* is not a false-statements case and should not be described as one. Its relevance here is structural: investigators looked

beyond a domestic consulting company, a United States-based contracting counterparty, and the label placed on the engagement to determine the actual foreign governmental interests, source and routing of funds, objectives, meetings, conduct, and beneficiaries. Congress should apply that same document-first method here without presuming the result.

Rivera also demonstrates why foreign-influence, financial, and personal-asset inquiries should not be compartmentalized. DOJ reported that the trial evidence included coded communications concerning the defendants' activities and showed that proceeds of the foreign-government-related contract were used for domestic personal and political purposes: Rivera used approximately $600,000 for a Florida political campaign and other personal uses, while Nuhfer used approximately $455,000 to purchase a Florida residence. The jury convicted Rivera and Nuhfer of conspiracy to violate FARA, substantive FARA violations, money-laundering conspiracy, and transactions in criminally derived property. The lesson is investigative rather than comparative guilt: Congress should trace foreign-connected payments through every intermediary and determine whether funds originally associated with advocacy, consulting, contracting, security assistance, or another stated purpose ultimately financed personal assets, political activity, professional fees, real estate, or other private expenditures.

A separate Rivera prosecution supplies an even closer source-and-routing comparator and should be kept distinct from the 2026 South Florida conviction described above. In December 2024, DOJ charged Rivera in the District of Columbia with acting as an unregistered agent of sanctioned Venezuelan businessman Raul Gorrin. DOJ alleged that Rivera received more than $5.5 million, created fraudulent shell companies, and used those entities to pay persons assisting an influence effort while concealing the underlying activity and foreign source. Those allegations remain charging allegations unless and until established in that proceeding. Their relevance here is methodological: Congress should identify the original foreign source, every intermediary entity and account, each downstream recipient, the governmental objective sought, the persons who actually performed the work, and whether the FARA record revealed the operational reality rather than merely the nominal contracting relationship.

The two Rivera matters therefore illustrate complementary questions . The South Florida prosecution demonstrates why investigators should look beyond a nominally domestic contract to the underlying foreign-government interest and ultimate disposition of proceeds; the District of Columbia prosecution illustrates why investigators should trace foreign-source money through shell entities and downstream payments where the alleged purpose of the structure was to obscure the principal, source, participants, or lobbying activity. Neither prosecution establishes misconduct by any person identified in this *Petition*.

American Professional and Institutional Relationships: Follow the Money, Access, Instructions, and Representations

Recent federal foreign-influence prosecutions demonstrate why an investigation cannot stop with the foreign principal. In *United States v. Rivera*, No. 1:22-cr-20552-DAMIAN (S.D. Fla.), a federal jury convicted former Representative David Rivera and Esther Nuhfer of FARA and money-laundering

offenses arising from political activity undertaken through a $50 million contract connected to Venezuela's state-owned oil company; on October 2, 2026, Rivera was sentenced to ten years in federal prison. The methodological relevance here is not guilt by analogy. It is that investigators traced the operational network beyond formal titles and nominal contracts to the persons who arranged access, conveyed messages, made introductions, supplied credibility, received and redistributed compensation, coordinated political activity, and presented a foreign principal's interests to United States decisionmakers.

Congress should apply that function-over-label method to the Americans identified in this Petition. Whether a person was called a lawyer, consultant, strategist, adviser, public-relations professional, business representative, contractor, intermediary, or personal associate does not answer what the person actually did. Congress should determine, person by person, who retained or instructed each participant; the actual foreign principal or ultimate beneficiary; what the participant knew; what governmental access, professional credibility, communications channel, or other capability the participant supplied; what meetings or introductions were arranged; what representations or omissions were conveyed; what compensation was received, from whom, and through what accounts or entities; whether any funds were redistributed to secondary participants; and whether applicable FARA or other disclosure obligations were satisfied.

Payments should likewise be traced beyond the person named on the principal retainer. Congress should determine whether KRG- or Barzani-linked funds were routed to secondary consultants, lawyers, public-relations personnel, political intermediaries, business associates, nominees, or other persons performing portions of the foreign principal's work, and whether those recipients separately incurred registration, reporting, or disclosure obligations. The transparency question is not merely whether advocacy occurred. It is whether American officials and the public could identify who stood behind the advocacy, who paid for it, whose interests were being advanced, and whether apparently independent American voices were in fact acting at the request, direction, control, or financial support of a foreign principal.

The informational function of a facilitator network requires separate examination. *United States v. Teganya*, 997 F.3d 424 (1st Cir. 2021), is not a FARA case and did not adjudicate liability for lobbying or professional advocacy. It affirmed federal perjury and immigration-document convictions arising from materially false statements and omissions made to United States immigration authorities concerning facts relevant to governmental decision-making. Its limited relevance here is methodological: where federal action depends upon truthful and materially complete information, investigators should compare the representation actually made with the material facts known to the speaker and determine whether an omission, denial, or selectively presented account materially altered the picture presented to the United States.

Congress should therefore determine not only whether a statement made by a KRG- or Barzani-linked representative was literally false, but whether material omissions, partial accounts, or selective disclosures caused American officials to misunderstand force readiness, command responsibility, human-rights performance, beneficial ownership, financial relationships, foreign contacts, source of funds, sanctions exposure, procurement eligibility, or other facts relevant to United States funding, security assistance, contracting, diplomacy, or national-security decisions. A

representation can be materially misleading because of what it affirmatively says or because material qualifying information was omitted where a legal or disclosure duty made that omission significant.

The mere communication of a client's position, lawful advocacy, or even incomplete information does not by itself establish unlawful conduct by a lawyer, lobbyist, consultant, FARA registrant, or other professional. The inquiry must remain actor-specific: what did the person know; what was the person asked or directed to communicate; what was affirmatively represented; what material information, if any, was omitted; what duty of disclosure or truthfulness applied; what governmental action was sought; and what causal or operational role did the person actually perform. Accurate disclosure, reasonable uncertainty, lawful professional representation, lack of knowledge, and later correction are relevant facts and should be included where the evidence supports them.

The critical question is whether these Americans were independent professionals performing discrete lawful assignments, or whether some functioned as interconnected components of a Barzani-linked system for obtaining access, transmitting representations, protecting governmental support, moving or receiving funds, managing reputational risk, and insulating underlying foreign interests from scrutiny. Congress should answer that question from engagement agreements, invoices, bank and wire records, instructions, communications, calendars, meeting records, talking points, draft and final submissions, FARA filings, governmental-contact records, and sworn testimony - not from assumption.

United States v. Prakazrel "Pras" Michel supplies a complementary enforcement model. Following a five-week trial, Michel was convicted in 2023 of offenses arising from two foreign-influence schemes that DOJ states involved approximately $120 million received from Malaysian financier Jho Low over roughly five years. DOJ's case summary states that Michel used approximately 20 straw donors to route foreign money into political committees; participated in undisclosed lobbying efforts concerning the 1MDB investigation and the reported return of a Chinese national to China; served as an unregistered agent in the later scheme; conspired to commit money laundering; made false statements to financial institutions; and tampered with witnesses. Michel's conviction included conspiracy, concealment of material facts, false entries in records, witness tampering, and serving as an unregistered agent of a foreign power. Because § 951 and FARA are distinct statutory regimes, Michel should not be described simply as a FARA conviction.

Michel is useful here not because its facts establish anything concerning the KRG or any person identified in this *Petition*, but because it demonstrates how a federal foreign-influence investigation follows the entire operational chain: foreign source of funds; intermediary or public-facing participant; actual principal and direction; access to decisionmakers; governmental action sought; financial routing; representations to banks or agencies; records used to conceal source or purpose; and subsequent conduct affecting investigation. Congress should use the same integrated method here while determining separately what the evidence establishes concerning each person, payment, entity, communication, and governmental contact.

Michel/Low adds a further source-of-funds principle. DOJ separately alleged that Jho Low and others misappropriated billions of dollars from 1MDB and laundered proceeds through the United States financial system. Congress therefore should not stop after identifying the immediate payer of lobbying, public-relations, political-access, professional-service, or governmental-advocacy expenses. It should trace the money backward until investigators can identify its economic origin and determine whether the funds derived from legitimate private wealth, foreign-government resources, misappropriated public assets, fraud proceeds, sanctioned transactions, or another source; and then trace the money forward through every intermediary, recipient, expenditure, governmental contact, and ultimate beneficiary. The proposition is investigative provenance, not an assertion that every dollar associated with the Michel influence schemes was judicially established to have the same origin.

Read together, *Craig, Rivera, Michel/Low, Zuberi, Bennett/Watts, Patten*, and *Menendez* do not establish misconduct by any KRG representative; they identify recurring federal disclosure concerns that should shape the inquiry: the true foreign principal or beneficiary; the actual source and routing of funding; undisclosed participants or entities; the provenance of advocacy; the difference between formal labels and actual activity; the completeness of statements once a subject has been addressed; and the integrity of congressional, Executive Branch, and FARA fact-finding. *Bennett/Watts* illustrates that a registered lobbying structure can still omit a separately operated entity, related disbursements, and work performed for the foreign government. *Patten* illustrates why Congress should demand complete documents and candid answers rather than rely on selective production. *Menendez* illustrates why investigators should identify who originated, edited, approved, or supplied the substance of advocacy directed to United States decisionmakers. The point is cumulative method, not guilt by analogy.

The 2024 indictment in *United States v. Sue Mi Terry*, No. 1:24-cr-00427 (S.D.N.Y.), supplies another useful investigative model without establishing anything concerning the persons identified in this *Petition*. The indictment alleges that Terry, a former CIA employee and National Security Council official, acted for years at the direction of officials of the Republic of Korea; advocated policy positions favorable to that government; provided nonpublic United States Government information to South Korean intelligence officers; facilitated access by South Korean officials to United States officials; and received luxury goods, meals, and more than $37,000 in funding for a policy program she controlled, while allegedly failing to register under FARA. This *Petition* relies on those charging allegations only for investigative method, not as proof against any person identified here.

The investigative significance is the method. The Government did not examine advocacy, governmental access, information flows, foreign tasking, institutional position, and funding as unrelated events. It examined the relationship among them. Congress should employ the same disciplined approach here. A meeting arranged for a Barzani official, a congressional contact reported under FARA, a representation made by Aziz or another KRG official, advocacy undertaken by Reeder or another registered agent, information supplied by an intermediary, a payment, a briefing paper, and a resulting governmental report should not automatically be treated as either lawful or unlawful – or as unrelated. Congress should determine whether the same principals, beneficiaries, instructions, funding sources, objectives, information, participants, or resulting

governmental interests connect those events when the contemporaneous record is examined as a whole.

Congress should therefore build a single representation chronology and matrix for every material contact, filing, meeting, report, court representation, public statement, or material omission. At a minimum, the matrix should identify the date; speaker or author; affiliation and capacity; recipient; foreign principal or actual beneficiary; exact language used; issue and governmental action sought; funding or economic interest implicated; persons who supplied, reviewed, edited, or approved the message; associated FARA filing or exemption position; contemporaneous internal or external records supporting, contradicting, or materially qualifying the representation; known adverse or qualifying information; any later amendment, clarification, or correction; resulting governmental action; and witnesses and documents capable of verification. The matrix should include FARA activity reports and supplemental statements, meeting records and notes, Barzani visit materials and direct-meeting records, Aziz and Abdul Rahman briefings, Reeder and Greenberg Traurig activity files, Qanbar and KPAC records, correspondence with Congress and agencies, litigation representations, and the underlying financial, corporate, property, tax, immigration, contracting, and funding evidence.

That chronology should then be tested for recurrence. Congress should ask whether the same statement, omission, label, or level of generality appears repeatedly across different speakers or forums; whether later speakers had notice of records that contradicted or materially qualified earlier formulations; whether corrections were made after contrary evidence became available; whether apparently separate actors relied on common briefing materials or instructions; and whether the pattern, if any, consistently obscured the same foreign principal, private beneficiary, financial interest, legal status, source of funds, or reported federal action. Equally, if the record shows accurate disclosure, reasonable uncertainty, later correction, or lack of knowledge, those facts should be included. The purpose is not to infer a violation from repetition itself; it is to give Congress a complete representation record from which it can determine whether the United States was repeatedly given an accurate and materially complete account.

A comparative investigative lesson from the Kosovo Specialist Chambers is the value of testing internal knowledge against external assurances. In the September 16, 2026 judgment in *Specialist Prosecutor v. Thaci et al.*, the Trial Panel found, in that materially different case, that officials with contemporaneous knowledge of crimes disseminated false information or assurances, and that another accused denied or minimized abuses in meetings with international actors. Those findings establish nothing concerning the KRG representatives or professionals identified here. Their methodological relevance is narrower: Congress should compare what leadership, security or intelligence officials, Washington representatives, registered agents, attorneys, and other intermediaries knew internally with what they represented externally. The inquiry should identify what adverse or qualifying information was received; who received it; whether it was incorporated into briefing materials; what Congress and Executive Branch officials were told; and whether material contradictions, uncertainties, or qualifications were disclosed, omitted, minimized, or later corrected.

Extensive Public Reporting on Alleged Corruption: Notice and the Completeness of KRG Advocacy

Congress should also examine the KRG Washington Representation's knowledge of, and response to, the extraordinary volume of public reporting concerning alleged Barzani-family corruption, concealed wealth, beneficial ownership, misuse of public resources, human-rights abuses, and related conduct. For many years, allegations of corruption involving Barzani leadership have appeared not in isolated publications but across a sustained body of investigative journalism, international and regional news reporting, documentary and broadcast journalism, and publicly disseminated digital material worldwide. The existence or volume of such reporting does not establish that every allegation is true, nor does it prove that any particular KRG representative actually knew every record. It does, however, make the Washington Representation's knowledge, internal briefing practices, due diligence, and resulting representations to United States officials legitimate subjects of congressional inquiry.

Public FARA filings during both the Bayan Sami Abdul Rahman and Treefa Aziz tenures frequently describe congressional and Executive Branch contacts in broad terms, including discussions of the "political, economic, and humanitarian situation in Kurdistan." Congress should compare those public descriptions with the contemporaneous briefing books, media-monitoring activities, talking points, internal emails, press summaries, meeting-preparation materials, reputation-management communications, congressional correspondence, and post-meeting records maintained by the KRG Representation. The inquiry should determine what the Representation actually knew concerning widely reported corruption and financial-opacity allegations; whether those matters were discussed internally or with United States officials; whether any advocacy sought to rebut, minimize, manage, or overcome those concerns; and, if so, whether the corresponding FARA filings accurately and sufficiently described the interests, policies, objectives, and means of the political activity undertaken.

This is not an assertion that a foreign representative has a general duty under FARA to catalogue or affirmatively disclose every unfavorable newspaper article concerning a foreign principal. The narrower issue is required material completeness. FARA requires political activity to be described in detail, and 22 U.S.C. § 618(a)(2) separately addresses willfully false material statements and willful omissions of material facts required to be stated or necessary to prevent filed statements from being misleading. If the actual purpose or a material component of particular governmental outreach included reputation management, rebuttal of corruption concerns, preservation of United States funding or governmental support in the face of those concerns, or advocacy concerning interests materially affected by them, Congress and DOJ should determine whether the public filings adequately reflected that activity.

KVF has assembled a substantial archive that includes thousands of news articles, investigative reports, broadcast and video records, social-media materials, and other publicly disseminated items concerning alleged Barzani-regime corruption and related misconduct. KVF can provide that material to Congress upon request, together with an indexed compilation identifying source, date, subject matter, persons identified, and available source information. Congress should use the higher-quality investigative, governmental, documentary, and established news sources as primary corroborative

material and the broader collection as investigative leads, while independently verifying material allegations against governmental, financial, corporate, property, tax, contracting, and other primary records.

Substance controls over nominal identity. An intermediary does not necessarily break the foreign-principal chain, and a literally accurate description can still be materially deficient if it omits a known political, governmental, financial, or beneficiary relationship necessary to understand the representation. Congress should determine the actual foreign principal or principals and the principal beneficiaries of the activity - including whether work formally undertaken for the KRG, a nonprofit, an individual official, a company, or another intermediary was reported by, financed by, coordinated with, or principally intended to benefit the KDP, individual Barzani officials or family members, or some combination of them. The LDA exemption is not available where a foreign government or foreign political party is the principal beneficiary. See 28 C.F.R. § 5.307.

The legal exemption is activity-specific, not status-based. The existence of an attorney-client relationship does not categorically exempt all work performed for a foreign principal. DOJ has required FARA registration where a law firm's activity extended beyond qualifying legal representation into lobbying, political outreach, or efforts to influence officials outside the protected proceeding. See 22 U.S.C. § 613(g); 28 C.F.R. § 5.306. Congress should therefore separate qualifying litigation or agency representation from lobbying, policy advocacy, political strategy, congressional or Executive Branch outreach, public relations, reputation management, media activity, arranging contacts, or other influence activity undertaken for the foreign principal.

FARA is a transparency and national-security statute, not a prohibition on lawful foreign advocacy. Its function is to expose the foreign interests, beneficiaries, objectives, activities, receipts, disbursements, and channels of influence so that federal decisionmakers and the public can evaluate the activity with full context. DOJ's administrative practice includes reviewing public information and records, issuing letters of inquiry to potential registrants, examining existing registrants for deficiencies, seeking amendments, and inspecting underlying books and records. Congress therefore need not prove a completed FARA violation before asking DOJ to determine whether registration, amendment, supplemental disclosure, inspection, civil relief, or other action is warranted.

KVF investigators have identified numerous United States persons who were employed, retained, compensated, or otherwise engaged by KRG-, KDP-, Barzani-, or affiliated interests, and KVF states that its records identify substantial payments to some of those persons, in certain instances totaling millions of dollars over time. Congress should reconstruct those relationships person by person. For every United States person whose activities are not fully reflected in the public FARA record, Congress should determine who retained or directed the person; the identity of the actual foreign principal or principal beneficiary; who paid the compensation and from what source; the amount and duration of the payments; the services actually performed; and whether those services included political activities, lobbying or governmental outreach, public-relations or reputation-management work, publicity or informational activity, fundraising or disbursement of funds, arranging contacts, or representation of foreign interests before United States officials. Congress should then determine, in consultation with the Department of Justice FARA Unit, whether FARA required registration or

additional disclosure, whether any statutory exemption applied, and whether the public filings accurately and completely reflected the underlying relationship, activities, receipts, and beneficiaries.

Millions of dollars in foreign-linked compensation to Americans performing influence-related functions are not, by themselves, proof of wrongdoing; they are, however, precisely the kind of relationships FARA was enacted to make transparent where its statutory requirements are met.

Congress should also distinguish disclosed advocacy from undisclosed foreign-directed reputation-management or media activity. Where a foreign principal, governmental representative, attorney, consultant, nonprofit, media operation, or public-relations intermediary prepared, funded, placed, amplified, or coordinated material intended to influence United States officials or public opinion, investigators should determine who originated and approved the message, whose interests it served, who paid for production or dissemination, which intermediaries were used, and whether the activity and its true provenance were accurately disclosed under FARA or other applicable requirements. Lawful advocacy and journalism are protected activities; the oversight question is transparency concerning foreign direction, financing, authorship, and beneficiary.

Plaintiffs separately allege public and media dissemination aimed at discrediting investigative journalist Maki Revend. Congress need not adjudicate any private defamation claim to examine the narrower foreign-influence question: whether any KRG- or Barzani-directed reputation-management, media, informational-material, public-relations, or surrogate activity was financed or coordinated from the United States; whether registered or unregistered persons participated; and whether the full nature of the activity was disclosed while KRG representatives and agents were seeking access to Congress or the Executive Branch.

- Whether attorneys or other registered agents of the KRG participated in television interviews, press statements, social-media dissemination, reputation-management efforts, or other public-relations activity concerning United States litigation or allegations involving KRG officials; whether such activity was reported, coordinated, funded, or approved by the KRG; whether it was intended or used to influence United States officials, media, litigants, witnesses, diaspora communities, or public opinion; whether related broadcasts, articles, videos, transcripts, social-media posts, or derivative materials were disseminated or amplified in the United States; and whether all reportable activity and informational materials were completely and accurately disclosed under FARA.
- With respect specifically to Joe R. Reeder's reported 2024 Iraqi television Kurdistan24 broadcast interview concerning the federal litigation, who referred or arranged the appearance; in what capacity Reeder participated; whether KRG, K24, Greenberg Traurig, or other personnel supplied, reviewed, coordinated, or amplified the messaging; what audience and governmental or public-relations objectives were contemplated; and whether the activity and any related U.S.-directed dissemination were reflected in the applicable FARA supplemental statements or informational-material filings. The existence of the interview should not itself be treated as evidence of a FARA violation.

- Whether the United States-Kurdistan Business Council, its officers, employees, consultants, or associated professionals performed any political, public-relations, governmental-relations, informational-material, fundraising, or representative activity at the command, direction, control, or with the financial support of the KRG or KRG officials; whether such activity was distinct from or coordinated with the activities of registered KRG foreign agents; whether KRG personnel selected delegation objectives, participants, meetings, governmental messages, or policy initiatives; and whether all covered relationships, receipts, disbursements, activities, and participants were fully and accurately disclosed under FARA.
- Whether David Tafuri's activities as President of USKBC and his or his law firm's separately disclosed representation of the KRG remained operationally and financially distinct in each material matter; what instructions, funding, expenses, personnel, communications, governmental contacts, and work product were attributable to each role; and whether any crossover created a reportable foreign-principal relationship or activity not already captured in applicable FARA records. The existence of overlapping roles should not be treated as evidence of wrongdoing; Congress should determine the facts from contemporaneous records.
- Whether any United States taxpayer funds, foreign-assistance funds, security-assistance resources, federal contract proceeds, reimbursements, grants, development funds, or other U.S.-origin resources were directly or indirectly diverted, commingled, substituted, reallocated, or otherwise used to finance KRG-related lobbying, governmental relations, legal services, public relations, commercial advocacy, USKBC activities, delegations, or other influence activity in the United States; and whether United States-supported resources freed other KRG-controlled funds for such activity even if the same federal dollars cannot be mechanically matched to a particular invoice.
- For each material lobbying, governmental-relations, legal, public-relations, trade-promotion, delegation, or advocacy expenditure, what was the ultimate economic source of the funds; through what accounts, entities, intermediaries, or professionals did the money pass; who approved and benefited from the expenditure; and whether any portion originated in alleged fraud proceeds, misappropriated public assets, United States contracts or assistance, sanctioned transactions, or other restricted or unlawful sources.

Continuity of KRG Representation in Washington: Bayan Sami Abdul Rahman

Treefa Aziz did not assume responsibility for a newly created Washington operation. The KRG's own July 17, 2023 announcement states that her predecessor, Bayan Sami Abdul Rahman, returned to the Kurdistan Region after eight years representing the KRG in Washington and joined the Prime Minister's Office as Senior Advisor for Foreign Affairs and Climate Change. Public KRG materials continue to identify Abdul Rahman as a senior adviser to the Prime Minister. The eight-year Washington tenure is an important institutional baseline, not an allegation of wrongdoing.

Congress should examine the Representation's activities as a continuing institutional operation across both tenures. Relevant FARA registrations and supplemental statements, governmental-contact records, receipts and disbursements, instructions, communications, meeting calendars, policy objectives, and underlying records should be obtained for the Abdul Rahman period as well as the Aziz period. The comparison can show whether foreign-principal identification, funding,

governmental contacts, terminology, organizational control, policy advocacy, and the scope of disclosed activities changed when Aziz assumed the post and whether the federal disclosure record consistently captured the actual operation.

KRG's Washington Representative: Treefa Aziz

The KRG's activities in Washington, and the representations made there, are a central oversight subject.

The Kurdistan Regional Government maintains a representation in Washington and is registered under FARA as a foreign principal through the Kurdistan Regional Government – Liaison Office – USA, Registration No. 5783. Department of Justice FARA records identify Treefa Aziz in connection with that registration. She serves as the KRG's representative in Washington. She is also a named defendant in the pending D.C. civil action, in which Plaintiffs allege her participation in the broader alleged transnational criminal conspiracy and enterprise. Those allegations remain subject to adjudication.

Public-record background.

Ms. Aziz is an American citizen. Her January 31, 2024 DOJ/FARA short-form registration lists present citizenship as United States, acquired by naturalization in 1986. KRG public filings state that KRG Prime Minister Masrour Barzani appointed her KRG Representative to the United States in 2023; that she had previously served as his senior advisor in Erbil; and that she earlier served as KDP Representative in Washington in the 1990s. DOJ FARA filings document contacts involving Congress and officials or offices of the State Department, White House, Department of Defense, Treasury, and other U.S. institutions.

A U.S. citizen may lawfully represent a foreign principal. That fact is not the issue. The issue for Congress is whether representations made while she held that post were complete and accurate. FARA does not require disclosure of every private fact; it requires registration and truthful supplemental statements of the foreign principal's activities and related money.

Naturalization Record and Relevant Federal Disclosures

Aziz's own January 31, 2024 FARA short-form registration states that her present citizenship is United States and that it was acquired by naturalization in 1986. Naturalized citizenship is not a lesser form of citizenship and carries the protections of United States citizenship. At the same time, 8 U.S.C. § 1451(a) authorizes judicial revocation of naturalization where citizenship was illegally procured or procured by concealment of a material fact or willful misrepresentation. The existence of later allegations or later controversial conduct does not itself satisfy that standard; the legally relevant question is whether the naturalization itself was unlawfully procured or materially tainted at the time.

Congress should therefore document, rather than assume, the underlying naturalization record if a legitimate oversight nexus is established. Subject to applicable privacy and disclosure law, the inquiry may seek the relevant A-file and naturalization materials, including applications, interviews, sworn statements, background materials, amendments, and disclosures sufficient to determine whether material representations made in obtaining citizenship were complete and accurate. DOJ has publicly reported a historically large civil-denaturalization enforcement effort in 2026, but any application to Aziz would require a person-specific evidentiary and legal basis and judicial process. Denaturalization and removal are separate legal questions; revocation of citizenship does not itself constitute an automatic deportation order.

Aziz presents a different immigration-status question from Masrour Barzani. As a naturalized United States citizen, she is not subject in the same manner to foreign-national visa restrictions or entry-ineligibility authorities such as Section 7031(c). Citizenship does not, however, insulate any otherwise unlawful conduct from investigation under federal criminal, FARA, tax, fraud, sanctions, conspiracy, or other applicable law.

Any naturalization inquiry must remain separate and exacting. Later misconduct, standing alone, does not establish that citizenship was unlawfully procured. Review of denaturalization-related questions would be appropriate only if person-specific evidence establishes a legitimate basis to examine whether a material fact relevant to eligibility for naturalization was knowingly concealed or willfully misrepresented during the naturalization process. Congress should therefore focus first on the accuracy and completeness of the representations made when citizenship was obtained and should not treat subsequent conduct as a substitute for that proof.

Treefa Aziz: Prior Service to Masrour Barzani, FARA Disclosure, and the Provenance of Her Washington Representations

Treefa Aziz's relationship to Prime Minister Masrour Barzani warrants examination not because prior service to a foreign official is unlawful, but because it may bear directly upon what she knew, whose interests and information she was conveying, and whether Congress received sufficient context to evaluate representations made through the KRG's Washington office. The Kurdistan Regional Government itself states that immediately before assuming the Washington post Aziz was Senior Advisor to Prime Minister Masrour Barzani in Erbil, where her work included strengthening relations with the United States and other diplomatic missions, participation in international conferences and Council of Ministers meetings, and engagement with political, security, economic, and cultural issues. The KRG also states that she previously served as KDP Representative in Washington in the 1990s. Masrour Barzani publicly announced her appointment as KRG Representative to the United States on July 17, 2023.[47]

[47] Kurdistan Regional Government, Office of the Prime Minister, "*Prime Minister Masrour Barzani appoints new KRG Representative to the United States*" (July 17, 2023), https://gov.krd/english/government/the-prime-minister/activities/posts/2023/july/prime-minister-masrour-barzani-appoints-new-krg-representative-to-the-united-states/; see also Kurdistan Regional Government Representation in the United States, "*KRG Representative to the United States - Treefa Aziz*," https://us.gov.krd/representer/.

Aziz's publicly filed FARA short-form registration dated June 28, 2023 identifies her occupation and title as "Representative to the United States," identifies the Kurdistan Regional Government as the foreign principal, and states that she would interact with branches of the United States Government, media, and the public to represent KRG positions and interests. Her January 31, 2024 short form likewise identifies her as KRG Representative and describes meetings with United States officials and advocacy concerning political, security, economic, and cultural matters. Neither short form states that immediately before assuming the Washington position Aziz served as Senior Advisor to Masrour Barzani. DOJ/FARA, Registration No. 5783, Short-Form Registration Statements dated June 28, 2023 and January 31, 2024.

That absence should not, standing alone, be characterized as a FARA violation. The short-form registration does not ask a general question requiring disclosure of all prior employment. The legally significant inquiry is therefore not whether Aziz failed to place her resume on the short form. It is whether her prior direct advisory relationship with Masrour Barzani was material to particular representations, activities, principal relationships, sources of direction, or disclosures that FARA or a congressional inquiry actually required to be stated accurately and completely.

Her prior senior-adviser role is relevant to knowledge, direction, and institutional continuity.

Aziz did not enter Washington as an outside observer newly retained to describe the KRG. According to the KRG's own account, she moved directly from advising Masrour Barzani and participating in governmental affairs in Erbil into the office through which KRG positions and interests were presented to Congress and the Executive Branch. Congress should therefore determine what information Aziz actually received, reviewed, discussed, or had access to while serving as the Prime Minister's senior adviser; which subjects later became the object of her Washington advocacy; which briefing materials, factual representations, objectives, instructions, or talking points originated with Masrour Barzani, his office, the KRG, the KDP, or another person or entity; and whether subsequent representations to Congress were consistent with the information then available to her.

Her former title alone does not establish knowledge of every activity of Masrour Barzani, the KRG, the KDP, security services, Barzani-family members, or affiliated businesses. Congress should not impute knowledge merely from position. It should obtain the contemporaneous record and determine what Aziz personally knew, was told, reviewed, transmitted, or was instructed to communicate.

What the Representative Knew – or Reasonably Should Have Known

Actual knowledge should not be the only congressional inquiry where a representative occupied a position carrying direct access to relevant information. On September 18, 2026, Federal Reserve Vice Chair for Supervision Michelle W. Bowman, describing initial findings from an independent review of Silicon Valley Bank supervision, stated that responsible supervisory staff "knew, or should have known" of material vulnerabilities before the institution failed and emphasized that "transparency is where accountability begins." That supervisory formulation does not supply the

legal *mens rea* for FARA, 18 U.S.C. § 1001, or any professional-conduct rule applicable here. It does identify an appropriate oversight question.

Congress should determine not only what a Washington representative actually knew, but what she reasonably should have known in light of her prior governmental position, continuing access to the principal, briefing responsibilities, internal reporting channels, repeated public and governmental warnings, and the subject matter of representations being made to the United States. See Michelle W. Bowman, Vice Chair for Supervision, Board of Governors of the Federal Reserve System, *Initial Findings from Independent Review of Silicon Valley Bank* (Sept. 18, 2026), https://www.federalreserve.gov/newsevents/speech/bowman20260918b.htm.

For each material representation, Congress should therefore ask two separate questions: first, what did the representative actually know; and second, what material information would a reasonably diligent representative in that role have been expected to identify, review, verify, or escalate before making the representation? The second question should be tested against the representative's actual duties, access, briefings, communications, media-monitoring materials, internal warnings, governmental records, and repeated contrary information – not against hindsight or mere public controversy. Transparency is a prerequisite to meaningful congressional accountability, but a "knew or should have known" oversight inquiry must remain distinct from any criminal or regulatory standard requiring knowledge, willfulness, intent, or conscious avoidance.

Congress should construct a representation-by-representation chronology.

For every material communication by Aziz or the KRG Washington Representation to Congress, an Executive Branch agency, DOJ/FARA, a federal court, or another relevant United States institution, investigators should identify: (1) the exact factual representation, characterization, or material omission at issue; (2) the date, recipient, and governmental purpose of the communication; (3) who drafted, supplied, reviewed, approved, or directed it; (4) the documents, briefings, instructions, financial information, governmental records, and other information available to Aziz when the representation was made; (5) any materially contrary information actually known to her or received by her office; (6) whether the subject involved a matter on which she had previously advised Masrour Barzani; (7) whether the same representation was repeated in FARA filings, congressional meetings, federal litigation, agency communications, financial transactions, or public statements; and (8) whether it was later corrected, amended, qualified, or repeated unchanged after materially contrary information became available.

The inquiry should distinguish mistake from knowledge, advocacy from factual representation, disagreement from concealment, and later-developed evidence from information actually possessed at the time. The purpose is to determine what Congress was told, what Aziz knew when it was said, and whether the record supplied to American decisionmakers was materially complete.

Congress should also reconstruct the warning chronology. For each representation, investigators should identify what contrary facts, internal warnings, press or governmental records and reports, litigation materials, agency communications, financial records, or other red flags had reached the

representative or the Washington office before the statement was made or repeated. They should separately identify the source of the information being conveyed: whether it originated with an independent KRG institution, the Prime Minister's Office, a party or family official, retained counsel or lobbyists, a media or public-relations channel, or another intermediary. Comparing source of knowledge, source of direction, and chronology can show whether a later filing or statement was a reasonable contemporaneous account, an uncorrected carry-forward of earlier information, or a materially incomplete description that warrants further FARA or oversight inquiry. That comparison should be made without collapsing the distinct statutory standards for negligence, knowledge, willfulness, or materiality.

The *Zarrab* indictment provides a concrete reason for that chronology. It alleged that United States Treasury officials warned a Turkish bank about Iranian sanctions-evasion methods and that prosecutors later alleged continued activity and materially inaccurate denials concerning the bank's dealings. The analogy does not establish knowledge or intent here. It supports a disciplined sequence: identify the warning; establish who actually received it; determine what conduct or representation followed; compare the later conduct with the warning; and decide from contemporaneous records whether the post-warning conduct reflected mistake, correction, good-faith disagreement, conscious avoidance, or deliberate continuation.

FARA requires substance, not merely the existence of a filing.

FARA requires an agent of a foreign principal to file a "true and complete" registration statement and required supplements and to keep required information accurate, complete, and current. 22 U.S.C. § 612(a), (b). The statute further provides that filing does not itself establish full compliance or mean that the Attorney General has approved the filing, and it separately addresses willful materially false statements and willful material omissions in documents filed with or furnished to the Attorney General. 22 U.S.C. §§ 612(d), 618(a)(2). That framework does not mean Aziz was required to disclose every fact known to her or every prior professional relationship. It does mean that Congress and DOJ may properly examine whether the foreign principal or principals, activities, sources of direction, political objectives, receipts and disbursements, and other matters FARA actually requires were accurately and completely described.

Particular attention should be given to whether work formally described as representation of the KRG was in any instance reported, directed, financed, coordinated, or principally intended to advance the interests of Masrour Barzani individually, the KDP, particular Barzani-family members, or another foreign principal or beneficiary. If so, Congress and DOJ should determine whether the applicable FARA record accurately captured that relationship. The same function-over-form inquiry should identify who possessed effective control over the activity: who reported it, set objectives, supplied facts, approved strategy, authorized expenditures, selected messengers, and received the resulting governmental access or benefit. A formal governmental label may be accurate, but it should not foreclose examination of whether a different foreign principal or beneficiary exercised the operative direction in a particular matter.

The chronology of Aziz's appointment should also be clarified.

Aziz's first short-form registration was received by DOJ/FARA on June 28, 2023 and already identified her occupation and title as "Representative to the United States." KRG records identify July 2023 as the beginning of her tenure, and Masrour Barzani's office publicly announced her appointment on July 17, 2023. Those dates do not establish impropriety; the appointment may have been decided or effective before the public announcement. Congress should obtain the appointment instrument, effective-date documentation, transition correspondence, employment and compensation records, instructions from the KRG Prime Minister's Office, and communications with the outgoing Washington Representative sufficient to establish when she was selected, when she became authorized to act, when her prior senior-adviser role ended, and whose instructions governed her activity during the transition.

The congressional interest is not simply biography; it is provenance.

Ms. Aziz is the current public face of that Washington office. A material divergence, if it exists, would appear in the gap between her representations – and those of her predecessor and others – and the contemporaneous federal and public record. Congress should test that gap representation by representation, not treat her appointment as proof of it, and determine whether any discrepancy resulted from incomplete information, institutional compartmentalization, negligence, conscious avoidance, or deliberate deception.

The central question is not whether Aziz disclosed in every meeting that she had once worked for Masrour Barzani. Nor would the mere absence of that biographical information establish a false-statement or concealment offense. The more consequential question is whether Congress was given enough information to understand the provenance of material representations being made to it - particularly when those representations concerned Masrour Barzani, his administration, corruption allegations, human-rights conditions, security assistance, financial transparency, United States property or contracting, Iran-related activity, or other subjects on which Aziz's former advisory position may have given her direct or institutional knowledge.

Where a representative speaks to Congress about the conduct, policies, integrity, or interests of an official whom she had immediately previously advised, Congress may legitimately ask whether the relationship affected the information available to the representative, the source of her instructions, the completeness of the account given, and the governmental interests actually being advanced.

The Terry prosecution illustrates why provenance can matter to congressional evaluation.

In *United States v. Sue Mi Terry*, No. 1:24-cr-00427 (S.D.N.Y.), federal prosecutors alleged that Terry testified before the House on Korean policy while simultaneously acting as an undisclosed agent of the Republic of Korea. The indictment alleged that because Congress lacked knowledge of that relationship, it did not have the opportunity to evaluate her testimony fairly in light of her foreign-government activity. Indictment ¶ 4. Those allegations remain unadjudicated, and Terry's circumstances differ materially from Aziz's because Aziz is publicly registered under FARA. The narrower investigative principle is nevertheless relevant: Congress evaluates information in light of

the relationships, direction, interests, and institutional knowledge behind the speaker. The issue here is not whether Aziz concealed her status as KRG Representative; she did not. The inquiry is whether the disclosed relationship fully captured the source and beneficiary of particular representations and whether her immediately preceding direct service to Masrour Barzani was material to Congress's evaluation of statements concerning him, his government, or subjects on which she had advised him.

Subsequent federal counter-records should be compared with earlier and later Aziz representations.

The quoted public statement, made to The New Region after the May 19, 2026 hearing and published May 22, 2026, was: "Today's congressional hearing reaffirmed that the [subnational] Kurdistan Region of Iraq and the Peshmerga remain among America's most reliable and effective partners in promoting stability and combating terrorism in the Middle East." She added: "The KRG welcomes congressional support to restore funding for Peshmerga forces. At a time of growing regional uncertainty, weakening support for trusted partners would create unnecessary risks and undermine years of hard-earned progress against extremist threats." Wladimir van Wilgenburg, "*What explains reduced US support for Peshmerga forces?,*" The New Region (May 22, 2026). Those sentences are an interview characterization of a hearing, not sworn testimony. Favorable advocacy is lawful. Completeness is not optional. Congress should compare that representation with the contemporaneous record: the Region president's public statement that unification had not met the required political will; Lead Inspector General reporting that full reform remained unlikely; and the unresolved ghost-soldier and party-command questions in the 2022 memorandum. The question is whether Members were given a true and complete account of the force they were asked to pay for. This *Petition* does not treat that quotation as a misrepresentation that caused Congress to endanger American lives.

After a May 2026 congressional hearing, the KRG's Washington representative described the Peshmerga as among America's most reliable partners and urged restoration of funding. Favorable advocacy is lawful. Completeness is not optional. Congress should compare that representation with the contemporaneous record: the Region president's public statement that unification had not met the required political will; Lead Inspector General reporting that full reform remained unlikely; and the unresolved ghost-soldier and party-command questions in the 2022 memorandum. The question is whether Members were given a true and complete account of the force they were asked to pay for, or were they willfully mislead. This *Petition* does not treat that quotation as a misrepresentation that caused Congress to endanger American lives; it leaves that question to Congress.

Congress should identify what Aziz and the KRG Washington Representation said before and after material federal developments bearing upon subjects within their advocacy. That comparison should include, where relevant, federal court filings, official agency records, the April 22, 2026 Department of Justice forfeiture complaint, and other authoritative records that created an objective basis for reassessing earlier representations. The existence of a later allegation does not prove that an earlier statement was false, nor does a federal complaint establish the truth of every allegation it contains.

The narrower question is whether later information materially contradicted earlier representations; whether Aziz or her office received or reviewed that information; whether further inquiry was undertaken; and whether subsequent FARA supplements, congressional briefing materials, talking points, governmental communications, or public statements were modified, qualified, corrected, or repeated without change.

Public Reporting is relevant to notice and diligence, not proof by repetition.

Congress should obtain the KRG Washington Representation's media-monitoring records, press summaries, briefing books, talking points, internal communications, reputation-management materials, and records concerning adverse reporting involving Barzani-family wealth, beneficial ownership, alleged corruption, human-rights abuses, sanctions-sensitive activity, and United States assets. The existence of extensive adverse press coverage does not establish the truth of those allegations, and Aziz was under no obligation to accept hostile or critical journalism as accurate. The relevant inquiry is whether particular adverse information was actually received and discussed; whether it caused internal factual review; whether it was rejected on an evidentiary basis or simply disregarded; and whether information known to the Representation was materially inconsistent with factual representations simultaneously being made to United States officials.

Where the same serious subject recurred across governmental reporting, federal filings, credible investigative reporting, internal briefings, or direct communications, Congress should determine whether continued claimed ignorance remained reasonable. Repetition does not prove the underlying allegation, but repeated notice can bear materially on diligence and on whether a representative actually knew, reasonably should have known, or consciously avoided learning facts relevant to representations being made to the United States. The inquiry should identify which specific reports or warnings actually reached the representative, what review followed, and whether later statements were materially qualified, corrected, or repeated without change.

Statements made in an authorized congressional investigation should be preserved precisely.

Congress should distinguish ordinary advocacy and informal governmental contact from statements furnished in an authorized congressional investigation or review. Under 18 U.S.C. § 1001, Legislative Branch coverage has defined jurisdictional limits; not every lobbying communication with a Member of Congress falls within the statute. Where an authorized committee investigation or review is underway, however, Congress should preserve the exact question, answer, document request, response, certification, qualification, and correction so that any material factual representation can be compared against the contemporaneous record. This inquiry should not presume criminal liability. It should ensure that testimony and documentary responses obtained through formal oversight can be tested accurately against what the witness knew and what the documentary record establishes.

Records Congress should obtain specifically concerning Aziz.

Congress should specifically determine whether Treefa Aziz or the KRG Representation in the United States knew of, arranged, facilitated, coordinated, funded, briefed, scheduled, or otherwise assisted any United States advocacy or governmental engagement undertaken for Mustafa Barzani or persons acting for him; identify the instructions, participants, funding source, payer, meetings, communications, and governmental action sought; and determine whether any such activity fell within the KRG office's registered agency relationship or constituted activity for another foreign principal or beneficiary. If Aziz or the KRG office participated, Congress should compare the underlying records with Registration No. 5783, Aziz's short-form registrations, supplemental statements, informational materials, receipts and disbursements, and reported political activities to determine whether the applicable FARA record was true, complete, accurate, and current. The inquiry should not presume a violation from assistance, coordination, or the existence of a separate engagement; it should determine what actually occurred and what federal disclosure duty, if any, applied.

Congress should obtain Aziz's appointment and transition records; records of her service as Senior Advisor to Masrour Barzani; calendars and meeting records; memoranda and briefing books; communications with Masrour Barzani and the Prime Minister's Office; instructions and talking points transmitted from Erbil; communications concerning congressional and Executive Branch meetings; internal press and media-monitoring records; FARA preparation and review files; drafts and supporting records for material FARA statements; receipts and disbursement records; post-meeting reports; and communications concerning whether any prior representation should be corrected, supplemented, or qualified. For each material representation, Congress should determine who originated it, who approved it, what evidence supported it, what contrary information existed, what Aziz actually knew, whose interests it principally served, and what United States decision or understanding it was intended to influence.

Sworn Congressional Questioning Concerning U.S.-Funded Institutional Accountability, Executive Compensation, Assets, and Financial Transparency

Congressional Nexus: <u>Billions</u> in United States Assistance and Congress's Appropriations Responsibility

These questions do not rest upon a generalized congressional interest in the private finances of a foreign official. They arise from Congress's own appropriations, program-integrity, national-security, and oversight responsibilities. Congress has appropriated billions of dollars for counter-ISIS train-and-equip programs for Iraq, including assistance to the KRG Ministry of Peshmerga Affairs, and has imposed reporting, monitoring, vetting, and accountability requirements on such assistance. Congress therefore has a legitimate legislative purpose in determining whether institutions receiving United States funds maintained reliable payroll, budget, audit, asset-control, and anti-diversion systems; whether public and private funds were commingled or diverted; and whether senior officials exercising command, budgetary, or supervisory authority received benefits materially inconsistent with disclosed governmental compensation or other lawful sources of income.

The constitutional basis is established but not unlimited. Congress's investigative power exists to obtain information necessary to legislate, appropriate, and oversee federal programs, and compulsory inquiry must remain tied to a legitimate legislative purpose. See *McGrain v. Daugherty*, 273 U.S. 135, 174-78 (1927); *Watkins v. United States*, 354 U.S. 178, 187, 200-01 (1957); *Trump v. Mazars USA, LLP*, 591 U.S. 848, 862-64 (2020). Against that framework, official salary, allowances, residences, travel, security, vehicles, reimbursements, asset declarations, beneficial interests, and source-of-funds records are relevant not as matters of curiosity, but as baseline evidence for testing the integrity and disposition of heavily United States-supported institutions and distinguishing legitimate governmental compensation and private wealth from unexplained transfers requiring further tracing.

Because Aziz served as Senior Advisor to Prime Minister Masrour Barzani immediately before becoming the KRG's Washington Representative, Congress should question her under oath about the executive-compensation and financial-transparency record. Her prior position does not establish that she knew Barzani's personal finances, and Congress should not impute such knowledge from title alone. It does, however, provide a concrete basis to ask what compensation, allowances, benefits, disclosure requirements, budget records, audit materials, and asset-declaration processes she actually knew of, reviewed, discussed, or could access while advising the Prime Minister and later representing the KRG in Washington.

Congress should ask, among other things: What was the Prime Minister's official salary during each relevant year? What additional governmental allowances, residences, travel, security, vehicles, reimbursements, discretionary accounts, or other benefits were provided? What Iraqi or KRG asset-declaration or income-disclosure requirements applied? Who held and audited those records? Did Aziz ever review, receive, prepare, transmit, discuss, or respond to questions concerning them? Did the Washington Representation ever provide Congress or the Executive Branch information concerning Barzani-family wealth, official compensation, beneficial ownership, United States property, or source of funds? After the April 22, 2026 DOJ forfeiture complaint, what internal factual review, if any, did the KRG or its Washington office conduct concerning the alleged $30 million property transaction and the broader source-of-funds issue?

These are record questions, not invitations to speculate. Congress should require production of the underlying salary schedules, payroll and allowance records, asset declarations, audit materials, briefing files, correspondence, and post-DOJ internal assessments so that testimony can be tested against contemporaneous documents.

Personal property records.

Fairfax County records in our possession reflect title to a Virginia residence in Ms. Aziz's name, no recorded mortgage, and no corresponding recorded purchase payment or transparent source of consideration identified by Plaintiffs. Those circumstances, standing alone, do not establish wrongdoing. Congress should determine who paid for or conveyed the residence and whether any KRG-, KDP-, Barzani-, or foreign-principal-related funds were involved.

Claims of diplomatic, embassy, or ambassadorial status should be tested against the federal diplomatic record.

THE WASHINGTON KRG OFFICE IS A DISTRICT OF COLUMBIA CORPORATE ENTITY – NOT THE EMBASSY OF A SOVEREIGN STATE

The legal distinction should be stated emphatically. The subnational Kurdistan Regional Government is not an independent sovereign nation; it is a constitutionally recognized region and political subdivision of the Republic of Iraq. The KRG may conduct external relations and maintain representative offices, but those functions do not transform the Kurdistan Region into a sovereign state or its Washington office into an embassy. The KRG Washington Representation therefore should not be described or treated as a diplomatic mission merely because KRG materials, representatives, or advocates use diplomatic terminology.

The domestic legal form of the Washington office reinforces the distinction. District of Columbia corporate records identify the KRG Washington office as a corporation registered under District law. That registration gives the entity ordinary domestic legal capacity; it is not recognition of sovereign statehood, embassy status, diplomatic accreditation, or diplomatic immunity. Congress should obtain the current and historical District corporate-registration file, including articles, registered-agent information, officers or managers, amendments, annual reports, addresses, and related filings, and compare those records with the office's FARA filings and representations to federal agencies, courts, financial institutions, and the public.

Nor does service in the KRG Washington Representation itself confer personal diplomatic immunity. Any privilege or immunity asserted by Treefa Aziz, a predecessor, or another KRG representative must rest on a specific legal source and a status actually recognized by the United States. Governmental employment, FARA registration, performance of external-relations functions, or characterization as the functional equivalent of an ambassador cannot substitute for the federal act of diplomatic recognition or accreditation on which such privileges ordinarily depend.

Diplomatic function is not diplomatic status. FARA's diplomatic and foreign-official exemptions depend upon recognition by the United States, and DOJ's Inspector General has summarized the diplomatic exemption as applying to diplomats and foreign-government officials and their staffs when properly recognized by the State Department. A FARA designation as a foreign principal is not the same thing as State Department accreditation as an embassy, diplomatic mission, chief of mission, ambassador, or diplomatic agent. The Constitution of Iraq identifies the Republic of Iraq as the sovereign federal state and recognizes Kurdistan as a federal region. References in this *Petition* to the KRG, its Washington Representation, or Ms. Aziz's governmental functions therefore do not concede that the KRG is a separate sovereign state, that its Washington office is an embassy, that Ms. Aziz is an accredited ambassador, or that any diplomatic privilege or immunity has been conferred by the United States.

A RECURRING QUESTION OF STATUS: REGION, CORPORATION, REPRESENTATION OFFICE – OR SOVEREIGN MISSION?

The question is no longer theoretical. In a March 10, 2026 federal-court filing, counsel for Aziz and other KRG-linked defendants stated that "Treefa Aziz serves as the equivalent of an ambassador on behalf of the Kurdistan Regional Government."[48] Congress should determine the precise factual and legal basis for that representation and compare it with the State Department and Office of Foreign Missions record concerning the actual status accorded to Aziz and the KRG Washington Representation.

Congress should examine whether KRG officials, representatives, attorneys, lobbyists, or agents have, in different settings, characterized the Kurdistan Regional Government or its Washington operation in ways that blurred the legal distinction between a regional government of Iraq and a sovereign foreign state. The issue is not semantic. Assertions of sovereign, diplomatic, embassy, or ambassadorial status can affect access, deference, immunity claims, service of process, taxation, banking treatment, security arrangements, protocol, and how U.S. officials understand the legal position of the speaker. Examples warranting examination include Masrour Barzani's invocation of the Foreign Sovereign Immunities Act in *Shnyar Anwar Hassan v. Masrour Barzani*, No. 1:22-cv-01288-TSE-IDD (E.D. Va.), where the court dismissed on personal-jurisdiction grounds without deciding the immunity contention, and Greenberg Traurig's March 10, 2026 representation *in Kurdistan Victims Fund et al. v. Masrour Barzani et al*., No. 1:24-cv-00278-RDM (D.D.C.), Dkt. 134 at 2, that Treefa Aziz "serves as the equivalent of an ambassador on behalf of the Kurdistan Regional Government." Congress should determine the precise legal basis for each characterization; whether State Department or Office of Foreign Missions records supported it; whether comparable representations were made to Congress, executive agencies, financial institutions, courts, or private counterparties; and whether any such representation produced access, privilege, legal deference, financial treatment, or other benefit.

Congress should distinguish sharply among three different things that should not be conflated: (1) the Kurdistan Regional Government's status as a constitutionally recognized regional government within the Republic of Iraq; (2) the domestic legal existence of its Washington operation through a District of Columbia-registered corporate entity; and (3) diplomatic recognition, accreditation, privilege, or immunity under United States law. Registration of a corporation or other domestic entity in the District of Columbia does not itself convert that entity into an embassy, diplomatic mission, foreign state, or sovereign government recognized by the United States. Congress should compare the Washington office's District corporate-registration record with its FARA filings, its own public descriptions, and State Department and Office of Foreign Missions records so that ordinary corporate existence is not confused with diplomatic recognition or sovereign status.

The distinction is not merely semantic or structural; it is legal, jurisdictional, and consequential. An office that represents a subnational regional government is not transformed into an embassy, nor is its representative transformed into an ambassador, merely by adopting diplomatic language or

[48] This Petition attributes that statement to *the District of Columbia action, No. 1:24-cv-00278-RDM,* Dkt. 134 at 2 (D.D.C. Mar. 10, 2026**)**, filed on behalf of Aziz, Entifadh Qanbar, and Hikmat Bamarni by Greenberg Traurig counsel, including Dominic E. Draye, Richard Edlin, and Joe R. Reeder.

performing advocacy functions in Washington. Diplomatic accreditation, mission status, privileges, immunities, and official representational authority arise from law and recognition by the United States Government, not from self-description. Congress should therefore distinguish carefully between political access and diplomatic status, between governmental representation and embassy status, and between ordinary advocacy on behalf of a foreign governmental entity and the legally recognized privileges and immunities accorded to accredited diplomatic missions and personnel.

That distinction affects far more than nomenclature. It can bear upon immunity, service of process, subpoena and compulsory-process questions, taxation, property treatment, vehicle and customs privileges, employment and immigration classifications, federal disclosure obligations, law-enforcement jurisdiction, and the extent to which statements made by an office or its personnel may properly be characterized as diplomatic communications rather than advocacy by representatives of a foreign regional government. Congress should obtain the State Department's complete accreditation and Office of Foreign Missions record and determine precisely what status, if any, was recognized for the KRG Washington office and for each person who has represented it.

The issue is therefore not what the KRG calls its Washington presence. The issue is what legal status the United States actually conferred upon it.

Article 121(4) of the Constitution of Iraq contemplates offices for regions and governorates in Iraqi embassies and diplomatic missions for cultural, social, and developmental affairs. That constitutional structure distinguishes a regional representation from the sovereign embassy or diplomatic mission through which a region may maintain external offices. Against that background, the federal-court characterization of Aziz as the "equivalent of an ambassador" warrants verification of whether counsel meant only functional importance or instead misleadingly conveyed diplomatic rank, status, privilege, immunity, or institutional standing that the United States had not conferred.

Congress should obtain the State Department and Office of Foreign Missions record and determine whether the KRG Representation or Ms. Aziz has ever been accredited or recognized as a diplomatic mission, embassy, chief of mission, diplomatic agent, or other person or entity entitled to diplomatic privileges or immunities; whether any diplomatic tax, property, vehicle, credential, or related benefit has been reported or received; and whether any representation were made to courts.

Congress should obtain from the Department of State, including the Office of Foreign Missions and Office of the Chief of Protocol, the complete record of any accreditation, diplomatic or consular status, privileges or immunities, identification cards, visa classification, notifications, or other official status accorded to Treefa Aziz, Bayan Sami Abdul Rahman, or other KRG Washington personnel during the relevant period. The review should not assume immunity or its absence; the authoritative federal record should resolve the issue.

Foreign-government title and FARA registration do not themselves immunize a representative from generally applicable federal disclosure, false-statement, obstruction, or other criminal laws. Congress should first establish from State Department records what, if any, recognized privileges or

immunities applied to each individual during the relevant period and then analyze any conduct under the law applicable to that verified status.

FSIA Status Is a Statutory Jurisdictional Rule, Not Recognition of Kurdish Sovereignty

The Foreign Sovereign Immunities Act requires a separate and careful distinction. For purposes of the FSIA, Congress expressly defined a "foreign state" to include a "political subdivision of a foreign state." 28 U.S.C. § 1603(a). The KRG therefore may, in an appropriate case, invoke FSIA immunity as a political subdivision of Iraq, subject to the Act's exceptions. That limited statutory treatment does not convert the Kurdistan Region into an independent sovereign state, does not make the Washington Representation an embassy, and does not confer personal diplomatic status or immunity on its staff. FSIA immunity, diplomatic immunity, diplomatic recognition, and sovereign statehood are separate legal concepts and should not be conflated.

Congress should require any assertion of immunity to identify the precise source invoked, the person or entity claiming it, the conduct and time period covered, and the applicable exception or limitation. A generalized invocation of "sovereignty," "diplomatic status," or governmental function should not substitute for analysis under the particular statute, treaty, accreditation, or common-law doctrine actually governing the claim.

Commercial Activity Is a Separate Limitation on FSIA Immunity

The FSIA also does not provide a categorical shield to a foreign state when an action is based upon qualifying commercial activity with the required United States nexus. Section 1605(a)(2) withdraws immunity for an action based upon commercial activity carried on in the United States by the foreign state; an act performed in the United States in connection with the foreign state's commercial activity elsewhere; or an act outside the United States in connection with such commercial activity that causes a direct effect in the United States. 28 U.S.C. § 1605(a)(2).

Congress further directed that the commercial character of conduct is determined by its nature rather than merely by its governmental purpose. 28 U.S.C. § 1603(d). That distinction is relevant where the record concerns contracts, procurement, banking, real estate, corporate entities, trusts, professional services, payments, or other transactions of a kind private actors can perform. Congress should classify the conduct transaction by transaction rather than accept a governmental title or sovereign label as dispositive.

The doctrines nevertheless must remain distinct. Section 1605(a)(2) is an exception to the immunity of a foreign state under the FSIA; *Samantar v. Yousuf*, 560 U.S. 305 (2010), holds that the FSIA itself does not supply the immunity rules for individual foreign officials. Congress should therefore identify who is claiming immunity, under which doctrine, for what conduct, and whether the conduct is sovereign, commercial, personal, or otherwise outside the asserted protection. The commercial-activity exception reinforces the broader investigative principle applied throughout this *Petition*: governmental status does not eliminate the need to test the actual nature and function of the conduct.

Sovereign-Immunity Assertions Should Be Tested Against Actual Governmental Authority

In *Shnyar Anwar Hassan v. Masrour Barzani*, No. 1:22-cv-01288 (E.D. Va.), Masrour Barzani argued, among other grounds, that the action against him was barred by the Foreign Sovereign Immunities Act. The district court dismissed for lack of personal jurisdiction and therefore did not decide whether the asserted immunity actually applied. *Hassan v. Barzani*, No. 1:22-cv-01288, Dkt. 31 (E.D. Va. May 24, 2023). The immunity contention should therefore not be described as an adjudicated recognition that Barzani, the KRG, or the challenged conduct possessed sovereign immunity.

That unresolved defense warrants closer examination because the Supreme Court has held that the FSIA itself does not govern the immunity of individual foreign officials. *Samantar v. Yousuf*, 560 U.S. 305, 325 (2010). Individual-official immunity instead depends upon common-law principles. In the subsequent *Samantar* litigation, the Fourth Circuit explained that conduct-based immunity turns on whether the acts are properly attributable to the foreign state; private acts outside the scope of governmental authority do not automatically become sovereign acts merely because the actor holds public office. *Yousuf v. Samantar*, 699 F.3d 763 (4th Cir. 2012).

The distinction is especially important where the alleged conduct consists of fraud, retaliation, torture, extrajudicial killing, intimidation, money laundering, or other personal or unlawful acts. Congress should distinguish among three separate questions: whether the conduct occurred; whether it was undertaken under color of governmental office; and whether it was legally attributable to the sovereign for purposes of the particular immunity doctrine invoked. Those questions should not be collapsed into one.

Governmental office is not itself governmental authorization. Nor does invocation of sovereign immunity after litigation begins establish that the underlying conduct was an authorized sovereign act.
The record identified in this *Petition* does not establish that the Republic of Iraq authorized, ratified, or requested immunity for the particular conduct alleged in *Hassan* or in the District of Columbia action. Congress should obtain the governmental record rather than assume authorization or its absence.

A distinct United States nexus arises from allegations concerning the status of both Masrour Barzani and Areen Masrour Barzani. Court records identify Masrour Barzani as a lawful permanent resident since December 2003. The federal pleadings separately identify Areen Masrour Barzani as a "United States person." Congress should verify both status predicates from authoritative records and determine, year by year, which federal income-tax, FBAR, FATCA/Form 8938, foreign-entity, foreign-trust, and other information-reporting requirements actually applied. If either individual was a United States resident alien during a relevant year, federal law generally subjected that individual to United States taxation of worldwide income. These status allegations do not themselves establish tax noncompliance, money laundering, criminal liability, or the resolution of any immunity question; each issue requires its own statutory and evidentiary analysis.

For each assertion of immunity, Congress should determine what Iraqi or KRG law purportedly authorized the conduct; whether the Republic of Iraq, the competent federal Iraqi authorities, or another governmental body authorized, ratified, repudiated, or disclaimed the challenged activity; whether any formal suggestion, request, diplomatic communication, or governmental record supported the asserted immunity; whether the conduct was properly attributable to the Republic of Iraq or instead to an individual acting outside the proper scope of governmental authority; and whether the characterization presented to a United States court accurately distinguished statutory FSIA treatment of a political subdivision from common-law immunity potentially available to an individual official.

The *Hassan* proceeding is therefore relevant not because invocation of immunity was necessarily false or misleading, but because it illustrates the need to test the factual and governmental predicate for sovereignty- or immunity-based representations. Congress should determine whether counsel possessed, requested, or relied upon any formal statement from the Republic of Iraq or another competent governmental authority asserting that the challenged conduct was an authorized sovereign act, and whether later descriptions of Hassan accurately reflected the fact that the court never decided the immunity question.

Existing Federal Authorities and the Accountability Question

Federal law provides extraordinary civil remedies against qualifying designated state sponsors of terrorism. The FSIA terrorism exception, 28 U.S.C. § 1605A, permits specified claims for personal injury or death caused by acts including torture, extrajudicial killing, aircraft sabotage, hostage taking, or material support for such acts when the statutory requirements – including the state-sponsor designation requirements – are satisfied. The Justice for United States Victims of State Sponsored Terrorism Act, 34 U.S.C. § 20144, separately establishes a compensation fund for defined eligible claimants, including certain persons with judgments under the FSIA terrorism framework.

Those statutes should not be overstated here. Iraq's designation as a state sponsor of terrorism was rescinded in October 2004, and Iraq is not presently on the State Department list of designated state sponsors of terrorism. Section 1605A therefore does not automatically furnish a cause of action against the KRG merely because serious violence, torture, assassination attempts, intimidation, or other grave misconduct is alleged. The statutory designation and other jurisdictional predicates remain essential.

The allegations do, however, present a substantial oversight and enforcement question: which existing federal authorities reach transnational repression, attempted assassination, torture, violent intimidation, or retaliation allegedly undertaken by officials, agents, security services, or proxies of a subnational foreign governmental entity when the parent sovereign is not designated as a state sponsor of terrorism. Congress should determine what criminal, sanctions, visa, immigration, asset-recovery, forfeiture, assistance-conditioning, or other existing authorities are available; which agencies have jurisdiction; what evidence is required; and whether hearings, subpoenas, protective measures, or enforcement referrals are warranted.

Congress, agencies, financial institutions, or others concerning embassy, ambassadorial, sovereign, or diplomatic status accurately reflected the status recognized by the United States. Any functional analogy should be tested against, and cannot substitute for, the federal act of recognition upon which the legal distinction depends.

Federal-court representation of ambassadorial equivalence.

The question is no longer hypothetical. In a March 10, 2026 motion filed in the District of Columbia action on behalf of Aziz, Entifadh Qanbar, and Hikmat Bamarni, Greenberg Traurig counsel stated: "Treefa Aziz serves as the equivalent of an ambassador on behalf of the Kurdistan Regional Government." the District of Columbia action, No. 1:24-cv-00278-RDM, Dkt. 134 at 2 (D.D.C. Mar. 10, 2026). The motion identifies no State Department accreditation or federal diplomatic status denominated "equivalent of an ambassador." The motion was filed by Greenberg Traurig, with Dominic E. Draye, Richard Edlin, and Joe R. Reeder listed as counsel for the movants.[49] Congress should determine the factual and legal basis for the phrase "equivalent of an ambassador," whether counsel intended it as functional shorthand rather than a representation of formal diplomatic status, and whether the phrase was consistent with the accreditation, mission-status, privilege, and immunity records maintained by the Department of State and its Office of Foreign Missions.

Formal diplomatic status should be tested against official United States accreditation records. Congress should distinguish functional or colloquial descriptions of representative status from formal diplomatic accreditation. If any person knowingly assumed or purported to act in an official diplomatic character that person did not possess, Congress may determine whether any applicable federal statute is implicated, including 18 U.S.C. § 915, subject to the statute's specific elements and limitations. Nothing in the phrase "equivalent of an ambassador," standing alone, establishes such a violation. The controlling factual question is what status was actually claimed, to whom, in what context, and whether the speaker intended to convey formal diplomatic authority, privilege, or immunity not recognized by the United States.[50]

The October 3, 2024 KRG Statement: Compare the Public Description With the Federal Court Record

On October 3, 2024, the Kurdistan Regional Government published an official statement through the Office of the Prime Minister concerning this District of Columbia litigation. It told the public that

[49] **Overlap in counsel.** Reuters reported on June 11, 2026, that Venezuela retained Greenberg Traurig in the civil Crystallex litigation, with Daniel Pulecio and Dominic Draye leading its legal team. Greenberg Traurig and Draye have also represented defendants in the KVF/Revend litigation, No. 1:24-cv-00278-RDM (D.D.C.); see Dkt. 134 (Mar. 10, 2026), filed for Treefa Aziz, Entifadh Qanbar, and Hikmat Bamarni. The reported Venezuelan engagement concerns the civil dispute under the Delcy Rodríguez administration, not Maduro's criminal prosecution. This overlap is noted solely as professional context and establishes neither coordinated conduct between the clients nor wrongdoing by counsel. See Reuters, "Venezuela retains Greenberg Traurig for US court case against Crystallex" (June 11, 2026), https://www.reuters.com/legal/government/venezuela-retains-greenberg-traurig-us-court-case-against-crystallex-2026-06-11/.

[50] U.S. Department of State, "Diplomatic, Consular, and Commissioned Titles," Foreign Affairs Manual Handbook, 3 FAH-1 H-2432; and Vienna Convention on Diplomatic Relations, April 18, 1961, 23 U.S.T. 3227, 500 U.N.T.S. 95.

Judge Randolph D. Moss had found Plaintiffs' claims so deficient that "the entire action was dismissed against all 63 named defendants." The same statement asserted that the Plaintiffs were led by an individual "subjected to a criminal conviction" in Germany and attributed to "the counsel for the KRG Representation in the United States" the characterization of the lawsuit as a "foreign political fight" and a serious misuse of the court. See KRG, Office of the Prime Minister, *Statement on complaint dismissed by the US District Court for the District of Columbia* (Oct. 3, 2024), GOV.KRD.

The Court's own record does not match the statement's description of what happened. Judge Moss later explained that, with Plaintiffs' consent, the Court dismissed the then-operative amended complaint under Rule 8 and expressly provided Plaintiffs another opportunity "to file an amended more streamlined and focused complaint." *Kurdistan Victims Fund v. Kurdistan Regional Government*, No. 1:24-cv-00278-RDM, Dkt. 83 at 3-4 (D.D.C. May 9, 2025) (describing the October disposition and citing Dkt. 59 at 35-37). The Court did not enter a final judgment dismissing the action as to all 63 named defendants.

That is not a semantic distinction. The official statement transformed a pleading-stage Rule 8 disposition that expressly contemplated continued litigation into a public declaration that "the entire action" had been dismissed "against all 63 named defendants." The statement therefore conveyed that every named defendant had been dismissed from the case and that the federal action had effectively ended. That did not accurately describe the procedural event reflected in the Court's own record.

KVF contends that the October 3 public statement materially misdescribed the Court's disposition by representing that "the entire action" had been dismissed "against all 63 named defendants." Congress should compare the original statement with the complete order and relevant docket entries, including the scope of dismissal and any leave to amend, before determining whether the description was inaccurate and whether anyone knowingly supplied or approved it. If an inaccuracy is established, Congress should determine whether it resulted from mistake, careless summarization, selective omission, conscious avoidance, or a deliberate effort to create a materially false public understanding of what the United States District Court had decided.

If Congress establishes that the responsible persons knew the actual court record yet nevertheless caused a materially distorted account of the proceeding to be disseminated worldwide through an official governmental channel, the issue would not merely be inaccuracy but the brazenness of publicly contradicting an objectively verifiable United States court record.

The significance is amplified by the means of worldwide publication. This was not merely a litigation position confined to a brief or private communication. It was issued on the Kurdistan Regional Government's official website in the name of the Office of the Prime Minister and was repeated in news coverage, allowing the characterization to be distributed to audiences far beyond the courtroom. See, e.g., The New Region, *American court dismisses case against PM Barzani as "woefully lacking*" (Oct. 3, 2024) (repeating the KRG statement). Congress should examine whether official governmental communications and media dissemination converted an inaccurate account of

a United States federal proceeding into a broader public narrative and, if so, who directed or approved that narrative.

The attribution to counsel makes provenance especially important. The October 3 statement expressly identifies "the counsel for the KRG Representation in the United States" as the source of the "foreign political fight" characterization. Congress should determine which counsel the statement referenced and whether Joe R. Reeder, Greenberg Traurig, the KRG Washington Representation, the Office of the Prime Minister, or another person supplied, drafted, edited, approved, or authorized any part of the dismissal description, the German-conviction assertion, the political characterization, or their dissemination. Reeder's contemporaneous role as KRG counsel and registered foreign agent makes that a records question that can be resolved; it should not be assumed from attribution alone.

Congress should obtain the drafts, emails, text and messaging communications, talking points, press instructions, media contacts, approvals, and source materials underlying the October 3 statement. It should determine whether the responsible persons reviewed the Court's order or hearing transcript; whether they knew that the Court had dismissed a pleading rather than finally terminated the action against all 63 named defendants; and why those facts were omitted from the official description.

The German-conviction assertion presents a separate, objectively verifiable question. Congress should compare the statement with the authoritative German judicial disposition and determine who originated the assertion; what record or source was relied upon; whether the source actually established a criminal conviction; whether counsel or government representatives independently verified it; when contrary German records were received; and whether the assertion was corrected, withdrawn, or repeated after its accuracy was challenged.

The Criminal-Conviction Assertion: Compare the Broadcast, Republication, and German Judicial Record

Plaintiffs identify a 2024 Kurdistan24 broadcast in which Joe R. Reeder stated: "These lawsuits were overseen by an individual who had previously received a criminal sentence from a court in Germany." Plaintiffs contend that the statement referred to investigative journalist Maki Revend and was materially false. They identify German judicial records that, they contend, do not establish the asserted criminal conviction. They also identify a Rudaw Digital report quoting the KRG's statement that "[t]he plaintiffs are being led by an individual who has previously been criminally convicted by a court in Germany."

The issue is a specific, verifiable assertion about a person's criminal history, disseminated outside the courtroom. Congress should compare the original broadcast, its complete transcript and any necessary reliable translation, the official KRG statement, and the republication with the complete German judicial disposition, including any appeal. Broadcast and publication dates should be verified separately. The name of the German court does not establish the outcome of the proceeding; the disposition itself must control the inquiry. Failure of one submitted record to establish a conviction does not alone prove that no relevant conviction exists. If the authoritative record establishes no

criminal conviction, Congress should determine how the contrary assertion originated, who supplied or approved it, what verification occurred, and whether it was repeated after the responsible persons received contrary records.

A knowingly invented criminal-conviction assertion would constitute the fabrication of a material fact, not merely forceful advocacy or an unfavorable characterization. Whether that occurred must be determined from the judicial record, contemporaneous communications, and testimony. Congress should also examine whether the assertion and its amplification were coordinated with other alleged efforts to discredit journalist Revend, undermine his reporting, discourage sources, or weaken his ability to pursue civil relief action.

Intent should be determined from the chronology rather than presumed. A mistaken description of a procedural ruling or reliance upon inaccurate information supplied by another person differs materially from knowingly publishing a false account after the controlling record is known. But if the drafts, communications, or testimony establish that the responsible persons knew the actual procedural posture and nevertheless selected language stating that the "entire action" had been dismissed against all 63 defendants, Congress should determine whether the official communication constituted deliberate public misdirection concerning the proceedings of a United States federal court.

This episode supplies a particularly concrete test of the methodology proposed throughout this *Petition*: preserve the exact representation; identify its source and approval chain; compare it with the contemporaneous primary record; determine what the drafter, counsel, and approving officials knew; reconstruct how the statement was disseminated; and distinguish mistake, careless verification, selective omission, conscious avoidance, and deliberate misdirection.

Congress should also determine whether any dissemination by a registered foreign agent constituted informational material subject to the Foreign Agents Registration Act's applicable filing or labeling requirements and whether the relevant FARA record accurately reflects the activity. If competent evidence ultimately establishes knowing material falsehood, concealment, or professional misconduct by an identified attorney or registered agent, Congress may refer the resulting evidentiary package to the appropriate enforcement, regulatory, or disciplinary authority. The review should seek that determination from evidence, not presume it.

Congress Should Determine Whether Any Material Inaccuracy Was Corrected or Repeated

The law does not create a general federal crime for every inaccurate or false description of a judicial decision made to the press. That does not make such conduct legally irrelevant. A materially false factual statement concerning an identifiable person may implicate defamation or false-light principles, subject to the elements, privileges, and constitutional standards applicable to the particular claimant and publication. Where the speaker is an attorney acting in the course of representing a client, D.C. Rule of Professional Conduct 4.1 separately provides that a lawyer shall not knowingly make a false statement of material fact or law to a third person. Its commentary recognizes that a misrepresentation may arise when a lawyer adopts or affirms another person's

statement known to be false, or through a partially true but misleading statement or omission equivalent to an affirmative false statement. D.C. Rule 8.4(c) separately prohibits a lawyer from engaging in conduct involving dishonesty, fraud, deceit, or misrepresentation.

Those rules matter here only if the evidence establishes the responsible lawyer's role and state of mind. If Congress establishes that counsel for the KRG Washington Representation supplied, approved, adopted, or knowingly disseminated the October 3, 2024 representation that the District Court had dismissed "the entire action ... against all 63 named defendants," Congress should determine whether counsel knew that description was inaccurate when made; whether the actual court record had been reviewed; whether the wording was corrected after its inaccuracy became apparent; and whether the same representation was repeated to federal officials, media organizations, or other audiences.

The distinction between advocacy and an objectively verifiable factual representation is important. Whether all 63 named defendants had actually been dismissed from the action is ascertainable from the federal docket, the Court's orders, and the hearing record. If an identified attorney knew the actual procedural posture but nevertheless caused, approved, adopted, or knowingly repeated a materially contrary factual account for public dissemination, Congress could appropriately determine whether the conduct raises a professional-responsibility question under Rules 4.1 or 8.4(c), while leaving any disciplinary conclusion to the competent authority after notice and an opportunity to respond.

The surrounding federal statutes should also be kept distinct. A false statement to the press, standing alone, does not ordinarily become a federal false-statement offense merely because it concerns a federal case; 18 U.S.C. § 1001 requires, among other elements, a materially false statement or concealment in a matter within federal jurisdiction and the statute's other requirements. FARA likewise does not make every false or misleading item of foreign-principal advocacy a separate content offense, but it imposes filing, labeling, and disclosure requirements on covered informational materials and activities. Congress should therefore determine whether the October 3 statement or its dissemination was reflected accurately in the applicable FARA record and whether any materially similar representation was separately made in a covered federal forum.

Accordingly, the October 3 statement presents a concrete accountability question without requiring Congress to presume misconduct. Congress should preserve and obtain the drafts, approvals, source materials, communications, dissemination records, and counsel instructions necessary to determine who was responsible for each factual assertion, what each responsible person knew, and whether any inaccurate statement was the product of mistake, negligent verification, selective omission, conscious avoidance, or knowing misrepresentation. If the resulting evidence establishes a knowing material falsehood or professional misconduct by an identified lawyer or registered agent, Congress may refer that evidentiary record to the appropriate disciplinary, regulatory, or enforcement authority for independent review.

Placed beside the later description of Treefa Aziz as the "equivalent of an ambassador," the October 3 statement presents a broader provenance question. The subjects are legally different, but

Congress should determine whether favorable advocacy periodically crossed into materially inaccurate descriptions of judicial events, sovereignty-adjacent branding, or objectively verifiable factual assertions that did not match the underlying record – and whether the same counsel, governmental representatives, approval channels, or public-relations machinery recur across those representations.

The provenance of that representation makes the comparison especially pertinent.

Reeder is separately FARA-registered for work on behalf of the KRG, placing the statement within a representation handled by counsel familiar with the federal foreign-agent disclosure regime. That circumstance does not establish that the phrase was false, misleading, or intended as a claim of formal diplomatic accreditation. It does make appropriate a focused congressional inquiry into whether "equivalent of an ambassador" was merely functional shorthand or instead conveyed diplomatic rank, governmental authority, privilege, immunity, or institutional standing not actually conferred by the United States; whether similar characterizations were made to Congress, Executive Branch agencies, financial institutions, or other federal decisionmakers; and whether any access, deference, privilege, or benefit resulted.

The distinction between advocacy and factual representation matters. Lawyers may advocate forcefully for their clients, defend their character, contest allegations, and advance favorable interpretations of disputed facts. Nothing presently identified in this *Petition* establishes that Reeder or Greenberg Traurig knowingly made a false statement or violated a professional-conduct rule. Nix describes the lawyer's duty of loyalty as bounded by legitimate and lawful conduct, while D.C. Rules 3.3, 4.1, and 8.4(c) supply general standards concerning candor to tribunals, material representations to third persons, and dishonest or misleading conduct. Congress therefore should not infer impropriety merely because Reeder or other counsel defended Barzani interests or presented them favorably. It should identify each material factual representation made in a relevant forum, determine what the responsible attorney knew when it was made, compare the representation with the contemporaneous documentary record, and determine independently whether any legal or professional standard was implicated.

Foreign-Government Representation Does Not Create Personal Sovereign Immunity

Representation of a foreign or subnational governmental client does not itself confer sovereign immunity upon retained United States counsel or other American professionals. The Foreign Sovereign Immunities Act governs the immunity of foreign states and qualifying political subdivisions, agencies, and instrumentalities; under *Samantar v. Yousuf*, 560 U.S. 305 (2010), the FSIA does not itself govern the immunity of individual foreign officials, whose possible immunity may instead be addressed under separate common-law principles. That framework does not transform a private United States lawyer, fiduciary, or other professional into the foreign sovereign merely because the person represents or serves foreign governmental interests. Any immunity claim must therefore be analyzed according to its own legal basis and facts, not presumed from client status.

Accordingly, neither Joe R. Reeder, Jonathon R. Moore, Treefa Aziz, Bayan Sami Abdul Rahman**,** or others, would acquire sovereign immunity merely from representing, advising, or providing professional services to KRG-, KDP-, or Barzani-linked interests. That proposition does not determine whether either person could invoke some other privilege, defense, or immunity in a particular proceeding; it means only that a professional relationship with a foreign or subnational governmental principal is not itself a personal FSIA shield.

The relevant inquiry remains conduct, not client status. *United States v. Roggio* demonstrates that United States law can reach a person who directs or conspires in torture committed abroad through local actors when 18 U.S.C. § 2340A's substantive and jurisdictional requirements are met. Roggio establishes no fact concerning Reeder, Moore, or anyone else named in this *Petition*, and it does not convert ordinary legal, fiduciary, or professional services into criminal conduct. It does, however, reinforce the narrower principle that acting through foreign personnel or governmental structures does not necessarily insulate a person from liability where person-specific evidence establishes knowing participation in conduct independently prohibited by federal law.

The same element-by-element approach applies to conspiracy, fraud, FARA, and other federal statutes. If Congress develops evidence that Reeder, Moore, or another professional knowingly participated in a conspiracy, knowingly facilitated a federal fraud, or willfully made or caused materially false or distorted disclosures required by federal law, professional status and the governmental standing of a client or principal would not themselves supply immunity. Any conclusion must rest on the particular statute, its jurisdictional reach, the person's actual conduct and knowledge, and person-specific evidence.

A Recurring Pattern of Status Inflation and Sovereignty-Adjacent Branding: Imprecision, Advocacy, or Deliberate Mischaracterization?

The issue is not whether any single use of sovereignty-associated terminology establishes deception. It does not. The more significant congressional question is whether repeated representations, considered together, reflect innocent shorthand and legal advocacy or a deliberate pattern of status inflation or sovereignty-adjacent branding – using terminology associated with sovereign states, diplomatic missions, ambassadors, and sovereign immunity in ways capable of causing courts, federal officials, financial institutions, or other audiences to attribute to the Kurdistan Regional Government or its representatives a legal or diplomatic status broader than that actually possessed.

That question arises in more than one setting. In *Hassan*, Barzani invoked the Foreign Sovereign Immunities Act, although the court dismissed on personal-jurisdiction grounds without deciding immunity. Invocation of the FSIA was not, standing alone, a representation that Kurdistan is an independent sovereign state because the statute expressly extends specified treatment to political subdivisions of foreign states. But that technical statutory distinction makes precision elsewhere especially important: sovereign-immunity terminology should not migrate, without explanation, into broader assertions of sovereign statehood, embassy status, ambassadorial rank, diplomatic privilege, or immunity.

In the later District of Columbia litigation, counsel for Treefa Aziz and other defendants described Aziz as serving as the "equivalent of an ambassador" on behalf of the KRG. That statement did not expressly claim formal diplomatic accreditation. It nevertheless presents a factual question Congress can resolve from the authoritative federal record: whether the phrase was merely informal shorthand for the importance of Aziz's representative function or was part of a broader practice of portraying the KRG and its Washington operation in terms ordinarily associated with a sovereign diplomatic mission.

Separately, materials concerning the German proceedings described elsewhere in this Petition use the phrase "Republic of Kurdistan." Those foreign pleadings should be evaluated according to their actual authors, clients, instructions, and context; the terminology should not be attributed to Reeder or other United States counsel without evidence. But Congress may appropriately examine whether similar sovereignty-adjacent terminology recurred across different representatives, proceedings, and audiences and, if so, whether that recurrence reflected coincidence, shared shorthand, common instructions, or an intentional representational strategy.

The recurrence matters. An isolated imprecise description may be readily explained as shorthand, mistake, or advocacy. Repeated use of sovereignty- or diplomacy-associated terminology across different proceedings, audiences, and purposes may warrant examination of whether the terminology was selected deliberately to obtain greater governmental stature, deference, access, privilege, immunity, or credibility than the underlying legal status supported. Repetition alone does not establish intent, but neither should repeated representations be evaluated as unrelated accidents without examining their source, purpose, approval, and intended audience.

Congress should reconstruct that chronology and ask: Who selected the terminology? Who approved it? Was the speaker or counsel aware of the KRG's actual constitutional and diplomatic status? Had the distinction previously been brought to the speaker's attention? Was the same characterization repeated after notice of contrary information? Was the terminology used internally as well as externally? Did any governmental, judicial, financial, tax, immigration, or other advantage depend upon the impression conveyed?

The ultimate question is one of intent and effect: were these merely different lawyers and representatives using imperfect shorthand, or was there a conscious effort to create and preserve an elevated sovereign or diplomatic identity for the KRG and its officials in American institutions? Congress should not assume the answer. It should obtain the communications, drafts, instructions, State Department and Office of Foreign Missions records, Iraqi governmental records, litigation files, and testimony capable of determining whether any sovereignty-adjacent branding was accidental, rhetorical, institutionally habitual, or deliberately misleading.

Registered and Unregistered U.S. Activity Should Be Examined Together

Greenberg Traurig and Joe R. Reeder have registered under FARA for work on behalf of the KRG. That registration supplies a documentary baseline; it does not by itself resolve whether filed descriptions remained complete as activities evolved. Congress should compare the activities,

principals, governmental contacts, receipts, disbursements, and scope disclosed by Reeder and Greenberg Traurig with the underlying engagement and activity records and determine whether any additional disclosure, amendment, clarification, or correction was required. DOJ's FARA inspection practice includes review of activity files, correspondence, accounting records, invoices, and receipts and seeks amendments when deficiencies are identified.

Congress should then compare that registered framework with the actual activities of Jonathon Moore and any other United States person acting for KRG-, KDP-, or Barzani-linked foreign interests who does not appear in the applicable FARA disclosure record. The inquiry should determine whether such activity was confined to qualifying legal representation or instead included strategic political advice, governmental outreach, reputation management, public relations, arranging or facilitating contacts with policymakers or officials, dissemination of information, handling or disbursing funds, or other activity potentially within FARA; who referred, directed, controlled, financed, or benefited from the work; and whether any registration, short-form registration, amendment, supplemental disclosure, or other compliance obligation arose.

Congressional review need not await proof of a completed FARA offense. DOJ's FARA Unit routinely uses letters of inquiry to obtain information needed to determine whether a registration obligation exists. Congress should obtain any FARA Unit records concerning Moore, Qanbar, KPAC, Reeder, Greenberg Traurig, Aziz, or other identified persons, including letters of inquiry, advisory or registration analyses, inspection findings, amendment records, reports, declination or closure memoranda, enforcement recommendations, and documents showing whether any matter was opened, closed, declined, corrected, referred, or otherwise pending. If DOJ determined that registration was required but remained unsatisfied, Congress should determine whether civil remedies, including injunctive relief authorized by FARA, were considered or pursued. Congress should separately determine, in consultation with DOJ and the FBI, whether conduct outside FARA's political-activity framework implicates 18 U.S.C. § 951; the two statutes address different conduct and should not be conflated.

Kurdistan24's Washington Television News Operation: A FARA Question Congress Can Resolve

Iraqi Kurdistan television station Kurdistan24 maintains a Washington, D.C. bureau headed by Rahim Rashidi. Kurdistan24 identifies Rashidi as its Washington bureau chief, a member of the White House Correspondents' Association, and a journalist whose work intersects diplomacy and advocacy; its Washington team reports from the White House, State Department, Pentagon, Congress, and other centers of federal policymaking. Public Reporting has variously described Kurdistan24 as owned, founded, sponsored, or financed by Prime Minister Masrour Barzani. KVF's review of the public FARA database has not identified a primary or short-form registration under Kurdistan24, Kurdistan 24, Kurdistan24 for Media and Research, Rahim Rashidi, or Rahim Rashid. Congress should ask DOJ to verify the complete FARA record and determine whether any registration obligation or exemption has been considered.

DOJ has confronted a closely analogous foreign-media operation. In an August 1, 2019 determination, the FARA Unit required the Washington branch of Turkish Radio & Television

Corporation to register where the bureau operated under foreign direction and control and engaged in political activity, publicity, and information-service activity in the United States. DOJ specifically relied upon the Washington bureau's production of programming, worldwide dissemination, and Reporting from White House, State Department, and Pentagon briefings. DOJ emphasized that registration would not restrict the broadcaster's content; it would allow American viewers to be informed of the foreign influence behind it.

The controlling inquiry should therefore be ownership, funding, direction, editorial control, activity, and beneficiary, not merely the journalistic title of the personnel involved. Congress should determine who legally and beneficially owns Kurdistan24; who finances its Washington bureau and U.S. personnel; who approves budgets and senior appointments; who establishes editorial priorities; what instructions or strategic guidance are received from Erbil; whether Masrour Barzani, the KDP, KRG officials, or their agents exercise direct or indirect control; and whether the Washington operation engages only in bona fide independent journalism or also in political, publicity, information-service, public-relations, or governmental-influence activity within FARA.

The existing FARA record provides concrete cross-checks. KRG Liaison Office filings have reported communications with "Kurdistan 24 Rahim Rashid" for interview coordination, and Greenberg Traurig's KRG disclosures have reported interactions with Rashidi/Kurdistan24 concerning U.S.-KRG relations. Those contacts do not establish that Kurdistan24 is a foreign agent; journalists routinely interview registered agents. They do give Congress a documentable chain to compare: registered KRG advocacy, communications with Kurdistan24, resulting content, Washington governmental access, and the ownership, funding, or editorial direction of the bureau.

Foreign-Principal Media Activity Concerning United States Litigation

The Skadden resolution also supplies a useful functional distinction for examining media activity undertaken by attorneys representing foreign governments. DOJ did not treat the existence of an attorney-client relationship as dispositive; it examined whether activity nominally connected to legal representation extended into a public-relations campaign on behalf of the foreign principal.

A comparable records question arises from public reporting concerning KRG counsel Joe R. Reeder. The Skadden matter discussed above involved materially different facts and establishes no inference that Reeder's interview or any Greenberg Traurig activity violated FARA. According to Kurdistan24 reporting dated October 4, 2024, Reeder appeared in his capacity, as he stated, as "lawyer and adviser to the Kurdistan Regional Government" and discussed federal litigation involving Prime Minister Masrour Barzani, members of his family, and other defendants. Kurdistan24 attributed to Reeder statements characterizing the allegations as baseless and describing the dismissal as establishing that the accusations lacked foundation; that characterization is attributed to the publication and is not adopted here as a statement about the scope or effect of the court's rulings. This *Petition* does not suggest that the interview itself was unlawful or that the existence of a media appearance creates an independent FARA violation.

Congress should nevertheless determine whether that appearance and any related media activity were undertaken at the command, direction, coordination, or for the benefit of the KRG; who arranged the appearance; whether KRG or K24 personnel supplied or coordinated talking points or messaging; whether the resulting interview, article, broadcast, video, or derivative material was disseminated or amplified in the United States; and whether the activity was fully and accurately reflected in the applicable FARA supplemental statements or informational-material filings.

The distinction is particularly important where an attorney performs both legal representation and public-facing advocacy for a foreign governmental client. As the Skadden resolution illustrates, qualifying legal work and public-relations activity should be examined by function rather than professional title. Congress should therefore determine where litigation advocacy ended and foreign-principal public relations began, if at all, and whether the applicable FARA records accurately disclosed the activities actually performed.

Congress should also compare the timing of the October 4, 2024 Kurdistan24 report with Greenberg Traurig's subsequent KRG-related FARA supplemental statements and informational-material filings and determine, from the underlying records and the filing requirements applicable to the particular activity, whether the interview or any U.S.-directed dissemination or amplification was reportable and, if so, whether it was completely and accurately disclosed. The timing alone establishes no omission or violation.

Source and Authorization of Payments for Treefa Aziz's Legal Defense

Ms. Aziz is also a named defendant in the District of Columbia action, sued in her individual capacity. Plaintiffs state that they have a good-faith basis to believe the payor may not be Ms. Aziz personally. The identity of any third-party payer, the source of the funds, the terms of the arrangement, and any governmental authorization are appropriate subjects for congressional fact-finding where foreign-government representation, FARA disclosures, or public funds may be implicated. The record does not presently assert that Greenberg Traurig or any individual attorney received unlawful proceeds in connection with Ms. Aziz's defense.

Defense counsel in the D.C. action and the firm of Greenberg Traurig have been registered under FARA as agents of the KRG. The public record reviewed for this *Petition* has not identified the governmental source, if any, of defense payments or the legal authority governing any use of KRG public funds for such expenses. Congress should determine both questions from the underlying payment, engagement, and authorization records rather than infer either the source or the absence of authority.

The FARA documentary trail.

FARA provides Congress with a concrete means of testing these relationships rather than speculating about them. Registered agents are subject to disclosure requirements concerning their agreements with foreign principals, the nature and method of activities undertaken on their behalf, and relevant receipts and disbursements, together with record-preservation obligations. Congress therefore

should obtain the complete FARA files and underlying engagement, payment, billing, and disbursement records concerning representation of the KRG and compare them with records of defense funding in this litigation. That comparison can establish who retained whom, who actually paid, what services were performed, what governmental contacts or political activities were undertaken, and whether the disclosed scope, receipts, disbursements, and activities accurately and completely reflected the underlying relationship. See 22 U.S.C. §§ 612, 615.

Records Needed to Determine the Source and Path of Legal-Defense Payments

Sarwar Pedawi and the Cash-Aggregation Allegations: Follow the Cash Backward to Its Source and Forward to Its Beneficiary

KVF federal pleadings allege that Barzani-associated intermediary Sarwar Pedawi, acting alongside Prime Minister Masrour Barzani and other persons identified in those pleadings, "collected and aggregated cash in the United States and elsewhere, and laundered the proceeds of the criminal enterprise in order to promote and conceal their transnational criminal schemes." Those allegations remain unadjudicated, and Pedawi was not retained as a defendant in the operative Third Amended Complaint. They nevertheless identify a concrete and testable source-of-funds question for congressional investigation: where did the cash come from, who supplied it, in what amounts, through what businesses, money exchangers, banks, trusts, professional accounts, couriers, or other channels was it aggregated or converted, and who ultimately received or benefited from it?

Congress should reconstruct each material cash pool attributed to Pedawi or related persons backward to its original source and forward to its ultimate beneficiary. The inquiry should determine whether any funds derived from legitimate commercial activity, currency exchange, oil or fuel transactions, United States government contracts, Peshmerga-related payments or assistance, Barzani-linked businesses, real-estate transactions, legal-fee or lobbying payments, counterfeit or other illicit commerce alleged in the pleadings, or another source. For each material transfer, investigators should identify the original payer, nominal and beneficial owners, every intermediary and financial institution, conversion method, account or trust used, ultimate recipient, purpose, and any United States property, company, legal account, lobbying activity, or other asset funded with the proceeds.

Any asserted lawful explanation should be tested rather than presumed away. If a transfer is said to reflect legitimate currency exchange, intercompany settlement, family support, legal-fee payment, investment, reimbursement, or another lawful transaction, Congress should obtain the source-of-funds records, invoices, ledgers, contracts, KYC and AML files, currency-exchange records, tax records, bank statements, wire instructions, customs declarations, trust-account records, and beneficial-ownership documents necessary to verify that explanation. The use or movement of cash is not itself unlawful, and money laundering requires proof of the applicable statutory elements; the purpose of the inquiry is to establish the facts from the underlying records.

The source-of-cash inquiry should not be siloed from the DLA, Golden Eagle/GEGI, Peshmerga, property, tax, FARA, legal-fee, and asset-recovery inquiries elsewhere in this *Petition*. Congress

should specifically determine whether any cash aggregated or moved by Pedawi or related entities originated, directly or indirectly, from money paid by the United States or from commercial opportunities made possible by KRG or Peshmerga authority; whether the same persons, entities, accounts, trusts, lawyers, companies, or financial channels recur across those matters; and whether apparently separate transactions were unrelated or components of a common financial architecture.

Cash is not self-explanatory. Congress should follow it backward to its source and forward to its beneficiary.

Plaintiffs possess documents that they contend warrant investigation into whether certain legal-fee payments for co-defendant attorney Jonathon Moore originated from or passed through KRG-controlled accounts, including accounts receiving or associated with United States Peshmerga-support funds. Congress should trace the relevant funds to determine whether any United States assistance was diverted to private legal expenses. Plaintiffs also possess records reflecting periodic transfers from Iraq into attorney-controlled or IOLTA accounts and identify Barzani-associated intermediary Sarwar Pedawi in connection with certain transfers. Separately, OCCRP has reported that Pedawi paid legal expenses for members of the Barzani family.

Plaintiffs further allege that Pedawi periodically traveled to the United States carrying substantial amounts of cash on behalf of Barzani-linked interests and contend that relevant cash movements, if established, should be compared against customs declarations, FinCEN currency-reporting records, tax records, bank deposits, attorney trust-account credits, FARA disclosures, and travel records. Congress should determine the source, amount, route, recipient, and ultimate use of those funds, including whether they financed legal representation, litigation expenses, real estate, lobbying, governmental access, or other U.S.-based activity, and whether any required reporting or disclosure was omitted. These allegations do not establish who pays Ms. Aziz's defense; they provide an independently testable financial trail that Congress should trace.

The DOJ California forfeiture complaint alleges an international conspiracy to launder proceeds of a scheme to defraud the United States. That complaint does not establish that any defense payment is connected to the alleged scheme. Congress should preserve and trace relevant source-of-funds records and determine whether any connection exists. If tracing independently establishes that a defense payment consisted of or was traceable to forfeitable criminal proceeds, federal forfeiture principles, including *Caplin & Drysdale, Chartered v. United States*, 491 U.S. 617 (1989), may become relevant. No such connection should be presumed from the identity of counsel, the client, or the existence of the forfeiture case.

If evidence establishes that compensation, reimbursements, expenses, retainers, or defense payments made to Treefa Aziz, the KRG Washington Representation, counsel, lobbyists, consultants, fiduciaries, or other professionals constituted or were traceable to forfeitable proceeds, Congress should request that DOJ determine whether the payments or identifiable traceable proceeds are recoverable under federal forfeiture law. The inquiry should separately determine whether each recipient provided bona fide value, whether any statutory third-party protection applies, and whether the transaction had an independently documented lawful economic basis. Professional

status should neither create guilt nor terminate tracing, and the existence of a payment alone should not be treated as evidence of knowledge or participation in unlawful activity.

Congress should require disclosure of every person or entity, other than Ms. Aziz personally, that has paid, reimbursed, or agreed to pay any portion of her defense costs; the amount, date, source, and method of each payment; whether any payor is the KRG, the KDP, Masrour Barzani, a 501(c)(3), or an intermediary; whether any payor controls her litigation or her work as KRG Representative; whether the arrangement was disclosed under FARA; and whether any portion is traceable to U.S. assistance, DLA-derived proceeds, or unofficial oil-trade or other illicit foreign proceeds.

Funding of legal representation can itself become an oversight issue where the identity or interests of the payor may bear upon independence, coordination, disclosure, litigation control, witness cooperation, or the integrity of congressional fact-gathering. Congressional precedent demonstrates that an inquiry may properly examine who pays a witness's or participant's counsel, whether the client knows the source, what conditions or understandings accompany the representation, and whether a third-party payor or affiliated person sought directly or indirectly to influence testimony, cooperation, document production, or access to information. Congress should therefore determine the source, intermediary path, beneficial source, and conditions of relevant legal-defense funding without presuming that third-party payment itself is improper.

The *Nimitz* proceedings also demonstrate the institutional importance of identifying hidden financial and controlling interests behind litigation. In denying mandamus, the Federal Circuit recounted a district-court inquiry into whether undisclosed persons or entities were real parties in interest, whether professional-conduct obligations and court orders had been observed, whether shell entities obscured ownership or potential liability, and whether additional financial and communications records were necessary to determine who actually stood behind the litigation. The Federal Circuit did not decide that misconduct had occurred and expressly stated that it was expressing no view on whether any violation had been established. It nevertheless declined to terminate the inquiry. *In re Nimitz Technologies LLC*, No. 23-103 (Fed. Cir. Dec. 8, 2022) (nonprecedential).[51]

The Chamber of Commerce and Lawyers for Civil Justice amicus brief in *Nimitz* separately argued that disclosure of third-party funding can identify persons exercising control over litigation, expose conflicts of interest, and reveal foreign funding potentially implicating United States national or economic security. Those propositions are advocacy rather than holdings of the Federal Circuit. Their narrower relevance here is investigative: where foreign governmental or enterprise-linked funding is alleged, Congress can examine source, beneficial ownership, control rights, conditions, and decision-making influence without treating third-party payment itself as proof of impropriety.[52]

[51] *In re Nimitz Technologies LLC*, No. 23-103, Order (Fed. Cir. Dec. 8, 2022) (nonprecedential), https://www.cafc.uscourts.gov/opinions-orders/23-103.ORDER.12-8-2022_2045190.pdf.

[52] Brief for Amici Curiae Chamber of Commerce of the United States and Lawyers for Civil Justice in Opposition to Petition for a Writ of Mandamus, *In re Nimitz Technologies LLC*, No. 23-103 (Fed. Cir. Nov. 30, 2022), pp. 1-3, 14-16 (arguing that funding disclosure can illuminate litigation control, conflicts, and foreign-funding national-security concerns).

Congress has since moved the foreign-funding question from outside advocacy into current legislative consideration. In June 2026, the House Judiciary Committee reported H.R. 2675, the Protecting Our Courts from Foreign Manipulation Act, favorably with an amendment and accompanying dissenting views. As reported, the bill would require disclosure of specified foreign persons, foreign states, and sovereign wealth funds that provide direct or indirect monetary support for civil litigation; production of relevant funding documentation to the court, parties, the Attorney General, and the Principal Deputy Assistant Attorney General for National Security; a certification under penalty of perjury based on reasonable inquiry; and supplementation or correction when a disclosure becomes materially incomplete or inaccurate. It would also prohibit certain third-party litigation funding by foreign states and sovereign wealth funds. The proposal is not current law. The dissent opposed the bill and emphasized the access-to-justice benefits of third-party funding while disputing the majority's rationale and breadth. The relevance here is therefore not that Congress has resolved the policy question, but that a current House committee has formally treated foreign-source litigation funding, source identification, control, reasonable inquiry, and national-security notification as subjects warranting legislative scrutiny.[53]

Third-party payment of counsel is not legally irrelevant merely because the attorney formally represents the named client. In *Wood v. Georgia*, 450 U.S. 261, 268-73 (1981), the Supreme Court required further inquiry where an employer paid defense counsel and the record suggested that the payer's interests could diverge from those of the represented defendants. The Court focused on whether counsel's strategic decisions had been influenced by the interests of the person who hired and paid the lawyer. Congress therefore should determine not merely who formally retained counsel for Treefa Aziz and other individual defendants, but who actually supplied the funds, whether the payer had interests distinct from the client's, what information or strategic influence the payer obtained, and whether the funding arrangement affected litigation strategy, testimony, cooperation, settlement, disclosure, or other decisions material to congressional fact-finding.

The District of Columbia's professional-conduct rules reflect the same concern. D.C. Rule of Professional Conduct 1.8(e) permits a lawyer to accept compensation from a person other than the client only if the client gives informed consent after consultation, there is no interference with the lawyer's independence of professional judgment or with the client-lawyer relationship, and information relating to the representation is protected as required by Rule 1.6. Congress should therefore determine whether any KRG-, KDP-, Barzani-, nonprofit-, or intermediary-funded defense arrangement satisfied those safeguards and whether the identity and role of the actual payer were disclosed where required.

Congress should also determine who within each United States law firm approved the engagement, reviewed conflicts, knew the identity and source of the payer, approved receipt of the funds, and exercised supervisory responsibility over attorneys handling the representation. The inquiry should focus on nonprivileged source-of-funds, engagement, payment, billing, trust-account, conflict,

[53] H.R. Rep. No. 119-700, Protecting Our Courts from Foreign Manipulation Act 1-8, 19-20 (June 15, 2026) (Reportng H.R. 2675 favorably with an amendment and dissenting views; proposed foreign-source litigation-funding disclosures, documentation, certification after reasonable inquiry, correction of materially incomplete or inaccurate disclosures, and restrictions on certain foreign-state or sovereign-wealth-fund funding).

authorization, and compliance records and should not seek privileged legal advice merely because the source of compensation is under examination.

For each material legal-defense payment or reimbursement, Congress should identify the amount, date, originating and beneficial source, nominal payor, every intermediary, account and financial institution used, ultimate recipient, and method of transfer, together with who authorized the payment, who directed its routing, and whether the payor obtained any formal or practical ability to receive information, select or retain counsel, approve expenditures, influence strategy, coordinate public statements, affect settlement, condition continued funding, influence testimony or cooperation, or otherwise affect the representation. The issue is source and control, not the mere fact of third-party payment.

The Barzani Charity Foundation and Related 501(c)(3) Vehicles: Charity, Control, and Foreign Influence

The original complaint alleges that Defendant Omar S. Barzani is a principal officer of the Barzani Charitable Foundation, 5111 Greenville Avenue, Dallas, Texas, and that IRS documents filed by Omar identify Defendant Masrour Barzani as chairman of the organization. Plaintiffs further allege that filings submitted to the Internal Revenue Service contained materially false or misleading information and that the tax-exempt entity was used as part of the broader network of Barzani-linked organizations described in the pleadings. Those allegations have not been adjudicated. "Barzani Charitable Foundation," "Barzani Charity Foundation," and "the Fund," as used in the relevant pleadings and records, refer to the same U.S. tax-exempt vehicle. Congress should obtain the complete IRS administrative file, including Form 1023 materials, Forms 990 and related schedules, correspondence, donor and financial records available through lawful process, and records associated with EIN 47-3409582, and determine whether representations concerning governance, control, purpose, funding, and activities were accurate and complete.

Entifadh Qanbar and the Kurdish Protection Action Committee.

The complaint identifies Defendant Entifadh Kamal Qanbar as a United States citizen (and refugee from Iraq and former Deputy Attaché for Military Affairs at the Iraqi Embassy in Washington) and as the person who submitted the Form 1023 seeking tax-exempt status for the Kurdish Protection Action Committee ("KPAC"), a Virginia 501(c)(3). Public records identified by KVF raise a substantial question whether KPAC acted at the command, direction, or under the control of the KRG Council of Ministers, engaged Qanbar in connection with that application and that documents submitted to obtain or maintain tax-exempt status contained materially false or misleading representations concerning the organization's purpose, governance, control, or activities. Publicly available records identify relationships among KPAC, Qanbar, Masrour Barzani, and KRG-linked interests that Plaintiffs contend warrant further investigation; those records should not, standing alone, be treated as establishing unlawful control.

A United States 501(c)(3) may cooperate with a foreign government. It may not be operated as that government's instrument. Supporting a foreign government is not a charitable purpose. If KPAC

took direction from Masrour Barzani, the KRG Council of Ministers, or the KDP as to its Form 1023, its programs, its lobbying, or its expenditures, two questions follow. First, whether the organization retained the independent discretion the Internal Revenue Code requires, or functioned as a conduit. Second, whether that direction-and-control relationship, plus any political or representational activity in the United States, required registration under the Foreign Agents Registration Act, separately from Registration No. 5783. Iran "alignment" becomes an enforcement fact if KPAC or its officers dealt with sanctioned persons. Congress should obtain the Form 1023 file, Forms 990 (including Schedule F and Schedule C), any engagement or appointment documents from KRG officials, and the FARA Unit's holdings on KPAC and Qanbar.

The federal-court record itself identifies a precise evidentiary question Congress can resolve. In the District of Columbia action, Qanbar's counsel described Plaintiffs' allegation as asserting that he "engages in false representations to U.S. tax and regulatory agencies," while arguing that the complaint did not identify the specific misstatements. Congress can obtain the underlying IRS, FARA, nonprofit, regulatory, governmental-contact, and related records and determine exactly what representations Qanbar made; whether they were accurate and complete; what information he possessed when they were made; and whether materially inconsistent representations were made in different federal forums.

Plaintiffs further allege that KPAC has devoted substantial resources or activity to lobbying or other efforts to influence legislation inconsistent with the limitations applicable to organizations exempt under 26 U.S.C. § 501(c)(3). Those allegations remain unproven. Congress should obtain the organization's complete IRS file, financial records available through lawful process, lobbying and governmental-contact records, compensation and funding information, and communications concerning its formation and activities, and determine who funded and controlled the organization, what activities it actually performed, and whether its representations to the Internal Revenue Service accurately reflected those activities.

A United States 501(c)(3) may cooperate with a foreign government. It may not be operated as that government's instrument. Supporting a foreign government is not a charitable purpose. If KPAC took direction from Masrour Barzani, the KRG Council of Ministers, or the KDP as to its Form 1023, its programs, its lobbying, or its expenditures, two questions follow. First, whether the organization retained the independent discretion the Internal Revenue Code requires, or functioned as a conduit. Second, whether that direction-and-control relationship, plus any political or representational activity in the United States, required registration under the Foreign Agents Registration Act – separately from Registration No. 5783. Iran "alignment" becomes an enforcement fact if KPAC or its officers dealt with sanctioned persons. Congress should obtain the Form 1023 file, Forms 990 (including Schedule F and Schedule C), any engagement or appointment documents from KRG officials, and the FARA Unit's holdings on KPAC and Qanbar.

The tax-exempt-status question is substantial.

If KPAC was recognized or represented to the Internal Revenue Service as an organization described in 26 U.S.C. § 501(c)(3) during the relevant period, its documented lobbying activities warrant direct

examination. Section 501(c)(3) does not prohibit every attempt to influence legislation, but an organization ordinarily cannot qualify for that exemption if a substantial part of its activities consists of lobbying; an eligible public charity that elects treatment under § 501(h) remains subject to statutory lobbying-expenditure limits. The IRS expressly recognizes that excessive lobbying may jeopardize tax-exempt status.

That limitation is particularly significant here because KPAC's publicly documented activities and FARA filings describe congressional advocacy not as an incidental undertaking, but as a principal means of advancing the interests of its foreign principal, including advocacy for legislative support and United States military assistance to the Kurdish Peshmerga. Congress therefore should obtain KPAC's complete IRS file – including its exemption application, representations concerning organizational purpose and anticipated activities, Forms 990 and Schedule C filings, and any § 501(h) election – and compare those representations directly with its FARA filings, congressional contacts, expenditures, and actual activities. The inquiry should determine what KPAC told the IRS it was organized to do, what it actually did, how much of its resources were devoted to influencing Congress, and whether its tax-exempt representations and continuing qualification were accurate.

Federal Enforcement Precedent: Charitable Form Does Not End the Lobbying Inquiry

Federal enforcement history demonstrates why Congress should examine KPAC's actual operations rather than rely solely upon its nominal § 501(c)(3) status or the descriptions appearing in its public filings. In *United States v. Goss* et al., No. 6:19-cr-03048-MDH (W.D. Mo.), federal prosecutors examined a § 501(c)(3) charity by comparing its stated charitable purposes and Forms 990 with its actual expenditures, lobbying activity, relationships with lobbyists and public officials, internal communications, invoices, grant certifications, and the persons who actually directed its activities. The indictment expressly alleged intentional misapplication of charity funds for "substantial undisclosed lobbying and political advocacy" and alleged material omissions concerning lobbying and political activity in Forms 990 and federal funding submissions. The related Preferred Family Healthcare investigation produced multiple guilty pleas, including admissions concerning misuse of charitable resources and lobbying activity.

The *Goss/Cranford* matters do not establish that KPAC or Entifadh Qanbar violated federal law, and lobbying by a § 501(c)(3) organization is not categorically prohibited. They do supply a directly relevant federal investigative model. Congress and the IRS should determine what KPAC actually did, rather than merely what its organizational documents or tax filings called those activities: what portion of its money, staff time, travel, communications, events, meetings, publications, consulting expenditures, and other resources was devoted to influencing legislation or governmental action; who directed those activities; whose interests they served; how the expenditures were characterized in KPAC's books and Forms 990; and whether its Schedule C and other federal disclosures accurately and completely reflected the organization's lobbying activities.

Congress should also test nonprofit governance and independence through the underlying evidence rather than organizational documents alone. A useful current investigative model appears in *United States v. Soofer,* where FBI and IRS-CI investigators tested an organization's asserted governance and

vendor relationships by contacting listed board members and counterparties, examining contracts and invoices, identifying account signatories, tracing payments through bank records, and determining whether ostensibly independent vendors or landlords were actually controlled by the person receiving the public funds. Congress should apply the same methodology to KPAC and any related tax-exempt vehicle: independently verify each director and officer; obtain minutes, resolutions, communications, bank-signature cards, general ledgers, invoices, contracts, expense records, and underlying work product; identify every related-party transaction; determine whether purportedly independent contractors or vendors were actually affiliated with Qanbar, KRG officials, Barzani-linked persons, or other principals; and compare operational reality against Forms 1023, 990, Schedule C, FARA filings, and representations made to Congress. The *Soofer* allegations do not establish wrongdoing by KPAC or Qanbar; their relevance is methodological.

Congress should obtain the underlying invoices and work product supporting every material KPAC expenditure categorized as consulting, public relations, educational programming, research, training, travel, legal services, communications, governmental relations, or similar services and compare the description used for accounting and tax purposes with the activity actually performed. The *Goss* indictment is especially instructive because prosecutors alleged that lobbying invoices and expenditures were relabeled as consulting, training, legal, or other services and compared those labels against internal emails and actual work performed.

Potential Foreign-Government Direction and Control

Public records further indicate that KPAC did not merely advocate positions coincidentally aligned with the Kurdistan Regional Government, but acts under the direction or control of, and on behalf of, the KRG Council of Ministers, chaired by Masrour Barzani. His designated point of contacts are Barzani and Deputy Chief of Staff Aziz Ahmed. That distinction is important. FARA specifically addresses persons acting at the order or under the direction or control of a foreign principal, while § 501(c)(3) requires an organization claiming charitable exemption to be organized and operated for qualifying exempt purposes and restricts substantial lobbying activity. Foreign-government direction does not, standing alone, establish a violation of § 501(c)(3); it does, however, make the organization’s actual purpose, control, funding, lobbying activity, and representations to the Internal Revenue Service matters requiring direct examination.

Direction, control, and tasking should be tested at the individual as well as organizational level. DOJ's FARA Unit has identified direction, control, and tasking from a foreign government as central indicators when evaluating potential registration obligations. Congress therefore should determine what instructions, assignments, funding, strategic direction, governmental-contact objectives, and reporting obligations Qanbar and KPAC received from the KRG, KRG Council of Ministers, KDP officials, Masrour Barzani, or other foreign principals; what activities Qanbar personally performed in response; and whether the applicable FARA filings, supplemental statements, short-form registrations, and informational-material disclosures fully and accurately captured those relationships and activities.

Congress therefore should determine whether an organization presented to the IRS as a charitable entity was, in actual operation, directed or controlled by a foreign government to influence Congress and advance that government's legislative, military-assistance, weapons, appropriations, energy, or other policy objectives. It should compare KPAC's IRS exemption application and subsequent tax filings with its FARA registration, communications with the KRG Council of Ministers, funding records, instructions received from KRG officials, congressional contacts, lobbying expenditures, and reports back to its foreign principal. The central question is whether KPAC accurately disclosed to each United States authority who controlled it, who funded it, whose interests it served, and what it was actually organized and operated to do.

Congress should separately identify Qanbar's functional role within KPAC and any other U.S.-based entity: whether he formulated strategy, received instructions from foreign officials, contacted Members or congressional staff, communicated with Executive Branch officials, disseminated informational materials, solicited support or appropriations, handled foreign-derived funds, supervised others, or reported results to a foreign principal. The use of a nonprofit or nongovernmental organizational form should not end the inquiry into foreign-government direction. Congress should compare what Qanbar and KPAC represented to the IRS, DOJ/FARA, Congress, and other federal authorities concerning purpose, independence, foreign-government relationships, funding, beneficiaries, and lobbying activity, and determine whether those representations were mutually consistent and complete.

The controlling question should be operational reality rather than organizational label: who supplied the money, who supplied the instructions, who selected the governmental objectives, who performed the advocacy, who benefited from it, and whether those realities were accurately disclosed to every federal agency entitled to know them.

If an organization represented to the IRS as charitable was, in actual operation, directed or controlled by a foreign government to conduct substantial lobbying on that government's behalf, and its governing, funding, or activity disclosures did not accurately reveal that reality, the arrangement, if substantiated, would appear to circumvent the statutory scheme Congress enacted for tax-exempt charitable organizations and frustrate the congressional limitations on substantial lobbying activity.

Material inconsistencies among federal filings, corporate records, financial records, public representations, sworn testimony, and representations made to Congress are not matters Congress should resolve by assumption; they are precisely the discrepancies congressional process is equipped to investigate.

IX. QUESTIONS CONGRESS CAN AND SHOULD ANSWER

Cumulative Treasury Harm, Tax Loss, and Domestic Facilitation

Whether the United States suffered cumulative financial loss across separate channels - including unsupported Peshmerga payroll or assistance, procurement or contracting fraud, unpaid federal

taxes, reporting-related penalties and interest, and other legally cognizable governmental revenue losses - and what the defensible aggregate amount is after eliminating overlap and double counting. For every United States citizen or resident alien whose foreign income, accounts, trusts, companies, distributions, or other economic benefits are implicated by the record, what was required to be reported, what was actually reported, what tax was lawfully due after all credits, deductions, exclusions, treaty rules, and other adjustments, what was paid, and whether any deficiency, penalty, or interest resulted.

Whether the aggregate federal tax deficiency, penalties, and interest established from primary records reaches tens of millions or hundreds of millions of dollars; and, if not, what the verified amount is. The question is deliberately quantitative and should not be answered from gross enterprise revenue or asset value alone.

Whether any United States facilitator, intermediary, agent, or collaborator knowingly caused, enabled, concealed, prolonged, or profited from an established loss to the United States Treasury, including through accounts, companies, trusts, law-firm or escrow accounts, transaction documents, tax characterizations, beneficial-ownership structures, or other domestic financial infrastructure.

Oil, Iran, and Sanctions Evasion

- Whether U.S. sanctions against Iran were knowingly circumvented through oil transactions, brokers, intermediaries, shell companies, nominees, financial institutions, routing, or concealed beneficial ownership.
- Whether the unofficial Kurdish oil trade reported by Reuters was authorized, facilitated, or benefited from by KRG-, KDP-, PUK-, or Barzani-linked persons; where the proceeds went; and whether any transaction violated applicable requirements.
- Whether, in 2026, Barzani leadership maintained a relationship with the IRGC or IRGC-linked actors involving oil, security, finance, or safe passage, and whether that relationship was disclosed to Congress or the Executive Branch.
- Whether any KRG, KDP, Barzani-controlled security or intelligence official obtained United States classified or national-defense information through a governmental, military, intelligence, contractor, liaison, or other relationship; whether any such information was transmitted directly or indirectly to Iran, the IRGC, Iranian intelligence, or another foreign actor; who ordered, authorized, facilitated, knew of, or received the transfer; precisely what information was transmitted and at what classification level; whether it identified United States personnel, sources, methods, programs, operations, capabilities, or communications-security information; what use the recipient made of it; and whether the Executive Branch knew of or investigated the alleged transfer. Classified proceedings should be used where necessary.
- Whether any such information also constituted export-controlled technical data or defense services under the Arms Export Control Act or ITAR; whether any payment, benefit, contract, business advantage, or other consideration was exchanged for access or transmission; whether any U.S.-person intermediary knowingly assisted the transfer; and whether any affected U.S.-supported unit was separately implicated in a Leahy-qualifying gross violation of human rights or other grounds for suspension of assistance, access, or intelligence sharing.
- Whether Dubai or the United Arab Emirates served as a recurring financial or operational node for Barzani-linked activity; which persons, entities, accounts, financial institutions, trusts,

telephone numbers, addresses, or intermediaries handled funds there; whether Falcon Group, Sarwar Pedawi, or other identified actors used those channels; whether any channel intersected Iranian or sanctions-sensitive transactions; and whether funds entered or touched the United States financial system, including through correspondent banking.

- Whether Murtaza Lakhani or affiliated entities served as intermediaries in KRG oil sales, financing, or revenue routing; what due diligence United States agencies, banks, and professional advisers performed; whether any KRG-Rosneft payment or related oil-financing transaction passed through a United States correspondent bank; what role offshore entities including Belize-incorporated structures played; and whether the same beneficial owners, advisers, accounts, or financial channels recur elsewhere in the Barzani-linked asset network.
- Whether the nominal payer, purchaser, seller, account holder, invoice issuer, or contracting party in any sanctions-sensitive transaction differed from the actual principal, source of funds, controller, purchaser, or ultimate beneficiary; whether invoices, vendor forms, bank attestations, or counterparties were changed after compliance questions arose; and whether recurring addresses, officers, domains, accounts, or rapidly replaced entities demonstrate common control or concealment.
- Whether DEA, FBI, DOJ, Treasury, State, or relevant intelligence agencies possess records concerning alleged narcotics trafficking, precursor procurement, methamphetamine production, cocaine distribution, or financial relationships involving KRG-, KDP-, Barzani-, or IRGC-linked persons or entities identified in the pleadings; and, if so, which portions constitute intelligence reporting, investigative leads, formal findings, charges, or adjudicated facts.

U.S. Contracts, Procurement, and Recoverable Assets

- Whether U.S. defense and assistance programs were exploited through bribery, inflated pricing, diversion of funds, or other improper means, including as alleged in the DOJ DLA forfeiture complaint.
- Where fraud, false claims, diversion, overpayment, or misuse of federal assistance is substantiated, what amounts are recoverable by the United States under the False Claims Act, applicable contract or grant remedies, forfeiture, restitution, administrative offset, or other lawful recoupment authority; which agencies possess the relevant claims and records; what assets or proceeds are traceable; and whether any limitations period, dissipation risk, transfer, or concealment requires immediate preservation or recovery action.
- What United States or foreign assets are traceable to proceeds of fraud against the United States, foreign-official bribery, misappropriation of public funds, money laundering, or other specified unlawful activity; which are presently subject to restraint, forfeiture, restitution, recoupment, offset, remission, restoration, or international asset-return procedures; and what additional statutory, appropriations, preservation, or interagency measures, if any, are necessary to ensure that recoverable value is not dissipated through nominees, trusts, shell entities, professional accounts, replacement assets, or transfers to third jurisdictions?
- Whether any payment, promise, authorization, commission, fee, rebate, benefit, or transfer connected to Barzani-, KRG-, Peshmerga-, or other Iraqi governmental officials implicated the Foreign Corrupt Practices Act; who offered, authorized, funded, transmitted, received, or benefited from it; what official act, contract, exclusivity, access, approval, or other business

advantage was sought or obtained; whether attorneys, consultants, brokers, trusts, nominees, shell companies, or other intermediaries were used to arrange, transmit, disguise, reimburse, or conceal the payment or its true beneficiary; what each participant knew concerning the identity and governmental position of the beneficiary and the purpose of the transaction; and whether proceeds generated through any resulting business were subsequently transferred into United States accounts, attorney-controlled accounts, trusts, companies, legal fees, real estate, family expenses, or other assets.

- What portion, if any, of United States-funded Peshmerga salary or stipend payments was attributable to nonexistent, duplicated, departed, deceased, or otherwise ineligible personnel; who created, certified, approved, transmitted, or knowingly failed to correct those rosters; what amount of federal money or headcount-dependent material support was thereby improperly paid or allocated; where did the resulting funds, equipment, or other economic value go; and what accounts, property, companies, trusts, professional accounts, sale proceeds, or replacement assets remain traceable and potentially recoverable under applicable federal law?
- What portion, if any, of United States funds provided through Peshmerga stipends, Department of Defense or Defense Logistics Agency contracting, USAID-originated or successor State Department assistance, stabilization programs, grants, cooperative agreements, subawards, reimbursements, equipment, commodities, or other federally funded programs was obtained or retained through false claims, fictitious personnel, inflated requirements, bribery, concealed conflicts, diversion, unauthorized end use, or materially false or incomplete representations; who created, approved, certified, transmitted, or benefited from those representations; what federal loss resulted; and what accounts, contracts, property, companies, trusts, professional accounts, sale proceeds, or replacement assets remain traceable and potentially recoverable under applicable federal law?
- What financial-disclosure declarations have Masrour Barzani, Mansour Barzani, other senior KRG officials, and any family members or related persons who were independently subject to such requirements been required to file under applicable Iraqi or Kurdistan law; what assets, companies, trusts, accounts, real property, gifts, interests, or sources of income were disclosed; what material assets, if any, were omitted; what lawful income was reported as supporting those assets; and how do the filings compare with property, corporate, banking, procurement, tax, and beneficial-ownership records in Iraq, the United States, the United Kingdom, the UAE, and other relevant jurisdictions?
- Has the Republic of Iraq's Federal Commission of Integrity, the Central Anti-Corruption Criminal Court, or another competent Iraqi authority examined any Barzani- or KRG-linked assets, procurement, public-resource diversion, or financial disclosures under the same source-of-wealth, illicit-enrichment, disclosure, and asset-recovery principles reportedly being applied to other senior Iraqi officials; what records or determinations exist; and, if no comparable review has occurred, what legal, jurisdictional, evidentiary, or institutional explanation accounts for the difference? This is an oversight question, not an assertion of selective enforcement.
- Whether any United States funds appropriated, transferred, reimbursed, or otherwise provided for Peshmerga salaries, operations, training, equipment, or military support were diverted to private legal fees, family expenses, real estate, corporate or trust accounts, or other nonmilitary purposes; which Barzani-linked United States attorneys or law firms received compensation traceable directly or indirectly to that assistance; how much each received; through what

accounts, entities, trusts, intermediaries, or reimbursement mechanisms; who authorized the payments; what the recipients knew concerning the governmental source and intended use of the funds; and whether any transaction was structured to conceal or disguise source, ownership, control, purpose, or ultimate beneficiary.

- Whether any U.S.-funded, U.S.-trained, or U.S.-equipped Kurdish security, intelligence, or counterterrorism force received funding, directly or indirectly, from unofficial Kurdish oil sales, Iranian-linked oil transactions, sanctioned or sanctions-sensitive persons, or other undisclosed private revenue streams; whether those funds were commingled with United States assistance; and whether any such unit was subsequently employed for partisan, family, political, detention, or retaliatory purposes rather than the counterterrorism or security mission represented to the United States.
- Whether the 2018 acquisition of 613 N. Canon Drive and the acquisition or improvement of 945 Foothill Road were financed from the same or related DLA-derived payment streams or other illicit proceeds, and where the 2023 Canon Drive sale proceeds went.
- Whether substantial compensation paid to United States persons by KRG-, KDP-, Barzani-, or affiliated interests was connected to political activity, governmental outreach, public relations, fundraising, informational activity, financial disbursement, corporate or trust administration, or other potentially registrable activity; who paid each person, directly or through intermediaries; how much; over what period; what service or influence was obtained; and whether applicable FARA, tax, banking, or other disclosure obligations were satisfied.
- Whether Golden Eagle or any related entity that received United States Government contract payments or participated in United States-funded security procurement also transferred funds into accounts or entities used for Barzani-family property, personal expenses, legal fees, or other private expenditures; and whether federal contract or assistance proceeds can be traced into any such common financial channel.
- Whether any KRG or Barzani-linked official, entity, or intermediary expropriated, impaired, redirected, or benefited from property or commercial rights involving United States hotel brands, licensors, franchise rights, management agreements, trademarks, or other U.S. corporate interests; which U.S. companies granted or held the relevant rights; what economic injury or lost revenue resulted; who obtained or benefited from the property, project, licenses, or commercial opportunity; and whether the matter was reported to or known by the Departments of State or Commerce or other federal agencies.
- Whether the broader Barzani-linked United States property portfolio and related luxury expenditures were financed, in whole or in part, by funds traceable to United States contracts, appropriations, security assistance, procurement, reimbursements, or other taxpayer-funded activity; which properties or expenditures, if any, can actually be traced to such funds; and which were financed from other lawful or unlawful sources.
- For every DoD, DLA, SBA, or other federal award involving a Barzani-linked entity, whether ownership, control, size, eligibility, responsibility, foreign affiliation, beneficial ownership, subcontracting, or other material certifications were accurate when made; who prepared and approved them; what federal funds were obtained in reliance upon them; and where those funds ultimately went.
- Whether the alleged counterfeiting, piracy, or smuggling of United States-registered whiskey, tobacco, pharmaceutical, or other goods occurred; which entities, routes, financial channels, and

beneficial owners were involved; whether United States customs, health, intellectual-property, sanctions, or financial systems were implicated; and whether any proceeds reached sanctioned, designated, or terrorism-linked recipients.

Money Laundering, Concealment, and the U.S. Financial System

- Whether identified transactions involving Barzani-linked funds were designed, in whole or in part, to conceal or disguise the nature, location, source, ownership, or control of proceeds of specified unlawful activity within 18 U.S.C. § 1956; whether monetary transactions exceeding $10,000 involved criminally derived property within § 1957; whether two or more persons agreed to conduct transactions constituting money laundering within § 1956(h); what predicate unlawful activity generated the proceeds; and what role each entity, trust, nominee, attorney account, financial institution, intermediary, professional, and ultimate beneficiary played in the transaction chain.
- Whether ostensibly separate transactions involving federal-contract proceeds, Peshmerga assistance, real estate, family expenses, litigation funding, professional fees, trusts, corporate administration, Dubai/UAE routing, and other United States expenditures shared common originating funds, intermediaries, accounts, beneficial owners, decisionmakers, or concealment methods.
- Whether property or funds that were not themselves criminal proceeds were used to facilitate transactions designed to conceal, transfer, integrate, or disguise alleged unlawful proceeds; whether any attorney fee, professional fee, account, entity, or asset was “involved in” or traceable to a money-laundering transaction within applicable forfeiture law; and what each recipient knew concerning source, purpose, restrictions, and the surrounding transaction.
- Whether any Barzani-, KRG-, oil-, trust-, corporate-, property-, or attorney-linked transaction used a United States correspondent bank, intermediary bank, dollar-clearing channel, attorney trust or IOLTA account, escrow account, or other United States financial infrastructure to move funds between foreign persons or foreign accounts; which American institutions processed each transaction; what source-of-funds, beneficial-ownership, PEP, sanctions, and compliance information they received; and whether the United States financial system was used to move, conceal, layer, integrate, legitimize, or protect funds or assets associated with the conduct under investigation.
- Whether each United States financial institution that handled material Barzani-linked funds performed Bank Secrecy Act and anti-money-laundering scrutiny calibrated to the actual activity and risk presented - including foreign political exposure, beneficial ownership, source of wealth, source of funds, sanctions-sensitive jurisdictions or counterparties, high-value cross-border transfers, government-linked commercial activity, trusts, shell or operating companies, professional accounts, and related-party transactions - rather than relying only on nominal account, entity, product, or professional labels; and what additional diligence, if any, the institution required.
- Whether any attorney, representative, agent, customer, fiduciary, nominee, corporate-service provider, or other facilitator supplied a United States financial institution with materially false, misleading, or incomplete information concerning beneficial ownership, political exposure, source of wealth, source of funds, transaction purpose, related parties, foreign-official status,

sanctions exposure, or the true economic beneficiary; whether the institution relied on that information; and whether any omission or misstatement impaired customer due diligence, risk assessment, sanctions screening, transaction monitoring, account restrictions, or other anti-money-laundering controls.

- Whether Barzani-linked transactions generated suspicious-activity alerts, internal investigations, escalations, account restrictions, closures, or Suspicious Activity Reports; whether any delayed or incomplete identification or reporting deprived law enforcement of useful information; and what the underlying bank records, rather than the mere filing or non-filing of a Suspicious Activity Report, establish about the transactions, risk indicators, customer information, and compliance response.
- For each material transaction involving KRG- or Barzani-linked funds, oil, contracts, assistance, companies, trusts, accounts, or intermediaries, what was the transaction represented to be; what was its actual economic and governmental function; who supplied the funds and instructions; who was the true end user or beneficiary; what American bank, correspondent institution, contracting officer, title company, regulator, agency, court, or other institution acted in reliance upon the stated description; what warnings or contrary information had been received before that action; and would the institution have acted differently had the complete facts been disclosed?
- Whether any recurring pattern of rejection followed by substitution – one bank, account, company, nominee, lawyer, fiduciary, jurisdiction, or other intermediary replacing another after scrutiny – constituted ordinary commercial adaptation or an effort to circumvent disclosure, due-diligence, sanctions, source-of-funds, or beneficial-ownership controls.

- Whether United States wires, depository accounts, correspondent banks, dollar-clearing channels, attorney-controlled accounts, or other domestic financial infrastructure materially furthered any broader Barzani-linked financial scheme even where most underlying activity was foreign; what each domestic channel did; who selected it; who knew it would be used; and whether the complete transaction history establishes a legally material United States nexus under the governing statute.
- Whether any attorney, representative, agent, fiduciary, customer, nominee, corporate-service provider, or other intermediary knew that truthful disclosure of the source, ownership, purpose, political exposure, sanctions risk, or affiliation of funds would likely cause a United States bank or correspondent institution to reject, freeze, escalate, investigate, or condition a transaction, and nevertheless knowingly helped characterize, document, structure, route, or transmit the transaction on a materially misleading basis.
- Where any Barzani-linked actor affirmatively relies on advice of counsel to explain banking, sanctions, tax, ownership, source-of-funds, or transaction-structure conduct, what facts were actually disclosed to counsel, what question was asked, what advice was actually given, when it was given, and whether the conduct remained within the advice's scope, subject to attorney-client privilege, waiver, the crime-fraud exception where established, and other applicable law.

Entities, Real Estate, Beneficial Ownership, and U.S. Immigration Status

- Whether the more than 50 U.S. entities identified by Plaintiffs, together with trusts, nominees, wives, and other family members used as record owners or intermediaries, were employed to

conceal true beneficial ownership or control, move funds, hold assets, or receive proceeds of unlawful activity.

- Whether attorney Jonathon Moore supplied banks or financial institutions with letters of recommendation, good standing, or similar assurances for Barzani-linked persons or entities; what Moore knew at the time about source of wealth, source of funds, beneficial ownership, foreign-official status, or potentially illicit proceeds; whether material facts were omitted; and whether any such assurance affected account opening, maintenance, risk treatment, or access to the U.S. financial system.
- Whether ASO LLC or ASO1 LLC functioned merely as ordinary commercial entities or instead supplied United States corporate, financial, technological, logistical, or operational infrastructure for foreign-directed intelligence, surveillance, cyber, or transnational-repression activity; who actually directed and controlled each entity and its activities; whether either entity acquired, financed, imported, exported, transferred, developed, hosted, or deployed surveillance or cyber capabilities; who identified or selected targets; whether addresses, geolocation information, photographs, communications data, device information, or other target intelligence was obtained or transmitted; whether U.S.-based persons or facilities were used; who ultimately received the resulting intelligence; and whether any individual acting through those entities was operating within the United States subject to foreign-government direction or control requiring notification under 18 U.S.C. § 951 or otherwise implicating FARA, export-control, computer-fraud, counterintelligence, or national-security law.
- Whether Golden Eagle Global, GEGI, Ingomar-related entities, trusts, nominees, or other intermediary structures were used to obtain or disguise DoD-, DLA-, or SBA-related work, move funds, or conceal beneficial ownership.
- Whether any WOSB, EDWOSB, small-business, SAM, SBA, DLA, or DoD ownership-and-control certification identified Valerie Cupp or another woman as the qualifying owner while a Barzani family member or Barzani-controlled interest supplied capital, owned beneficial congrol, exercised actual control, directed material decisions, or received the economic benefit; who prepared, approved, signed, transmitted, or knew of each representation; and what federal awards, payments, preferences, or competitor displacement resulted.
- Whether Areen Masrour Barzani, identified in federal pleadings as a United States person and alleged to have acted under Masrour Barzani's direction in financial transactions and concealment of beneficial ownership, held or controlled any United States entity, account, trust, property, contract interest, or signature authority relevant to this Petition; what records define his KRG GCC Unit authority; and what, if anything, authenticated KVF audio recordings establish when tested against independent evidence.
- For each material company, trust, property, account, payment, and contract, who appeared on paper, who actually supplied the funds or exercised control, and who ultimately received the economic benefit; and whether record ownership, beneficial ownership, and actual control were accurately disclosed to financial institutions and federal authorities.
- What representations and supporting records accompanied any verified lawful-permanent-resident status of Prime Minister Masrour Barzani, and whether any specific documentary discrepancy identified by the authoritative immigration record warrants further review.
- Whether KPAC (and the Barzani Charity Foundation / Barzani Charitable Foundation, EIN 47-3409582) was operated with independent board discretion or at the direction of Masrour

Barzani, the KRG Council of Ministers, or the KDP; whether that relationship made the organization a conduit rather than a 501(c)(3); whether its lobbying was a substantial part of its activities; and whether FARA registration was required separately from Registration No. 5783.

- Whether any KPAC or Foundation funds, travel, or communications involved sanctioned Iranian or IRGC-linked persons.
- Whether any application, adjustment, renewal, reentry, or other immigration filing concerning Masrour Barzani or another material Barzani-linked person contained a materially false statement or omission; who prepared or supported the filing; whether later filings repeated or corrected the representation; and what federal benefits, tax consequences, travel privileges, or other decisions depended upon the resulting immigration status.
- Whether any verified criminal conviction concerning Masrour Barzani or another material lawful permanent resident identified in this *Petition* triggers a ground of inadmissibility or removability, including any crime-involving-moral-turpitude provision, under the exact elements, timing, conviction, and categorical-analysis requirements of the INA; whether any aiding, accessory, attempt, or conspiracy conviction carries a derivative immigration consequence under controlling law; and, separately, whether any Convention Against Torture protection or other statutory constraint affects the legally available immigration disposition or country of removal.
- Whether authoritative DHS or USCIS records show that Rubar Sandi performed any working, sponsoring, supporting, preparatory, testimonial, intermediary, employer, business-associate, or other role in obtaining or maintaining any lawful-permanent-resident status of Masrour Barzani; if so, what representations and documents Sandi supplied and whether any specific discrepancy in those submissions warrants further inquiry; and whether the records establish any financial connection between Barzani- or KRG-linked funds and Sandi's Potomac property or other United States assets, expenses, businesses, or transactions.
- Whether the $1.01 million 2011 False Claims Act settlement payment and related legal expenses were ultimately borne by The Sandi Group itself or funded, advanced, reimbursed, guaranteed, indemnified, or shifted through Corporate Bank Financial Services, another Sandi-controlled entity, Rubar Sandi personally, insurance, borrowing, a foreign counterparty, or any Barzani- or KRG-linked source; and what bank, ledger, intercompany, insurance, loan, tax, and wire records establish the answer.
- Whether Sandi or any Sandi-controlled entity owned, controlled, administered, funded, represented, or served as an intermediary, nominee, registered agent, trustee, protector, or other participant for any Barzani-linked British Virgin Islands holding company, trust, or offshore structure; why TSG Global Holdings Inc. and J. Sparrow Holdings Limited were listed at the same Washington suite in Dkt. 61 Appendix C; and whether any funds, assets, liabilities, fees, reimbursements, or other value moved between Sandi-controlled and Barzani-controlled structures.

What Was Washington Told? KRG Representation, Foreign Influence, and Disclosure

- Whether Treefa Aziz, Entifadh Qanbar, KPAC, or any other KRG representative, registered agent, attorney, intermediary, or affiliated U.S. person made representations to Congress or Executive Branch agencies that were materially false, misleading, incomplete, or inconsistent with other federal filings or records. Congress should also compare those representations with the historical

FARA record, including Registration No. 5712, to identify continuity or changes in the disclosed principal, funding, personnel, functions, governmental contacts, and influence activity.

- Whether the KRG Washington representation, including Treefa Aziz, presented a complete account of DLA-related allegations, unofficial Iran-facing oil, and the human-rights file; whether any omissions, if established, created a material divergence between Washington-facing representations and the underlying record; and, if so, whether the divergence resulted from isolated incomplete answers, institutional compartmentalization, negligence, conscious avoidance, or deliberate deception.
- Whether Treefa Aziz's immediately preceding service as Senior Advisor to Prime Minister Masrour Barzani was material to particular representations she later made or transmitted in Washington; what she actually knew, received, reviewed, or was instructed to communicate concerning those subjects; whether the source and beneficiary of material representations were accurately understood by Congress and federal agencies; and whether any statement or FARA disclosure required correction or qualification when materially contrary information later emerged.
- Whether each KRG-related FARA registration statement and supplement was, as 22 U.S.C. § 612 requires, "true and complete" when filed and remained "accurate, complete, and current"; whether any filing or required disclosure required amendment or qualification after the February 27, 2026 Jamil filing or the April 22, 2026 DOJ forfeiture complaint; what each responsible registrant knew at each point; and whether any material omission made a required filing or disclosure misleading.
- Whether FARA filings, IRS submissions, congressional representations, corporate records, and financial records accurately disclosed who controlled, funded, and benefited from U.S.-based entities acting on behalf of KRG- or Barzani-linked interests.
- Who is paying Ms. Aziz's legal defense; whether that funding was disclosed where required; and whether any portion is traceable to U.S. assistance, alleged enterprise proceeds, diverted funds, or other undisclosed foreign sources.
- Whether any third-party payer of legal fees for Ms. Aziz or other relevant participants had interests materially different from the represented client; whether the payer obtained information, approval rights, litigation influence, or practical control over strategy, settlement, testimony, cooperation, or document production; and whether any applicable third-party-payment safeguards, including D.C. Rule of Professional Conduct 1.8(e), were satisfied.
- What information the Executive Branch possessed when it made decisions concerning U.S. military presence, assistance, contracting, sanctions enforcement, and official access relating to the KRG, including before the September 2026 Coalition transition milestone.
- Whether the KRG Washington Representation or Treefa Aziz possesses any State Department or Office of Foreign Missions accreditation, diplomatic status, immunity, privilege, or official recognition equivalent to an embassy or ambassador; what factual and legal basis supported Greenberg Traurig's March 10, 2026 federal-court representation that "Treefa Aziz serves as the equivalent of an ambassador on behalf of the Kurdistan Regional Government"; whether that characterization was consistent with State/OFM records, Aziz's and the KRG's FARA filings, and the KRG's own description of her office; whether comparable representations were made to courts, Congress, agencies, financial institutions, or others; and whether any such

characterization affected governmental access, legal deference, financial treatment, privileges, or other benefits.

- Whether District of Columbia corporate records identify the KRG Washington Representation as a corporation or other domestic legal entity; what entity name, officers, managers, registered agents, addresses, and amendments appear in those filings; whether those domestic records are consistent with the office's FARA filings and public representations; and whether any person or institution was led to treat ordinary corporate registration or regional governmental status as equivalent to sovereign diplomatic recognition.
- Whether any KRG official, representative, attorney, lobbyist, or other agent has asserted FSIA immunity, diplomatic immunity, embassy status, ambassadorial status, or other sovereign privilege in the United States; the precise legal authority cited for each assertion; whether the asserted status was recognized by the State Department or a court; and whether any access, privilege, financial treatment, litigation position, or governmental decision resulted from the assertion.
- Whether the allegations of transnational repression or politically motivated violence identified in this *Petition* identify conduct that may fall outside the FSIA terrorism cause of action because the parent sovereign does not satisfy the state-sponsor predicate of 28 U.S.C. § 1605A; which existing criminal, sanctions, visa, immigration, asset-recovery, assistance, or other authorities may nevertheless apply; and which agencies should be required to investigate or respond.
- Whether Reeder's, Greenberg Traurig's, KPAC's, Qanbar's, Aziz's, or other FARA filings and related disclosures, when compared with the underlying engagement and activity records, require any additional disclosure, amendment, clarification, or correction concerning relevant foreign principals and principal beneficiaries; the relationships and policies sought to be influenced; the political, public-relations, governmental-contact, and other activities performed; or the receipts, disbursements, coordination, and persons involved.
- Whether Jonathon Moore, Entifadh Qanbar, or any other United States person not fully identified in the applicable FARA record acted directly or indirectly at the order of, or under the direction or control of, the KRG, KDP, a Barzani official, or another foreign principal in performing political consulting, public-relations or reputation-management work, governmental outreach, arranging contacts, disseminating information, handling or disbursing funds, or otherwise representing foreign interests in the United States; and whether any claimed legal, LDA, or other exemption actually covered those activities.
- Whether Rubar S. Sandi, The Sandi Group, TDS Global Solutions, TSG Global Holdings, or any related person or entity acted at the order, behest, direction, or control of Masrour Barzani, the KRG, KDP, or another foreign principal in activities within FARA or 18 U.S.C. § 951; whether any primary or short-form FARA registration was filed; if not, whether an exemption or other legal basis applied; and what compensation, expenses, receipts, disbursements, governmental contacts, political activity, public-relations activity, or other services were involved.
- Whether Kurdistan24, its Washington bureau, Rahim Rashidi, or other United States-based personnel acted at the order, direction, or control of Masrour Barzani, the KRG, KDP, or another foreign principal; who owned, financed, subsidized, and exercised editorial control over the Washington operation; whether its activities constituted bona fide independent journalism or included political, publicity, information-service, public-relations, or governmental-influence activity within FARA; whether any statutory news-media exclusion was actually available; and

whether any required registration, short-form registration, informational-material disclosure, or labeling obligation was satisfied.

- Whether any material representation was facially false, materially incomplete, or misleading by omission; whether two representations concerning the same material subject cannot both be accurate; whether any later correction or qualification was timely and complete; what the responsible person knew when each statement was made; and whether the discrepancy was capable of influencing federal decision making or consuming investigative resources.
- Whether any KRG- or Barzani-directed reputation-management, media, informational-material, public-relations, surrogate, or third-party advocacy activity was financed, prepared, placed, amplified, or coordinated in the United States; who originated and approved the content; whose interests it served; who paid for it; and whether foreign direction, financing, authorship, and beneficiary were accurately disclosed where required.
- Whether Barzani-linked persons, entities, representatives, intermediaries, or professional facilitators used circumvention strategies – including changes in entities, nominees, titleholders, accounts, jurisdictions, professional intermediaries, governmental characterizations, transaction routing, or disclosure structures – to avoid or defeat the substantive operation of United States sanctions, FARA, beneficial-ownership, source-of-funds, banking, procurement, tax, immigration, or other federal requirements; whether substantially the same activity continued after a compliance concern, disclosure demand, rejection, investigation, or enforcement obstacle arose; who directed or approved the change; and whether the change reflected legitimate compliance or an effort to preserve the activity while escaping the control that had previously applied.

Retaliation, Violence, and Human Rights

- Whether Barzani-linked personnel physically attacked Shakhwan Abdulrahman in Washington, D.C., while he was engaged in constitutionally protected protest; who directed, employed, paid, supervised, credentialed, armed, assigned, or instructed the persons involved; whether they were part of an official or purported official protective detail; whether governmental authority was used or invoked to facilitate the alleged obstruction or assault; what Metropolitan Police, federal protective-service, or FBI records exist; and whether the evidence implicates 18 U.S.C. § 242 or any related federal or District of Columbia civil-rights or criminal statute.
- Whether the persons who allegedly confronted and assaulted Shakhwan Abdulrahman were members of Masrour Barzani's personal or official protective detail; who employed, paid, selected, assigned, instructed, and supervised them; whether they were acting on Barzani's behalf and within their assigned security function; what authority Barzani possessed to direct or control them; and whether Barzani directed, authorized, knew of, approved, ratified, or failed to intervene in the alleged conduct while present at the scene. See *Godfrey v. Iverson*, 559 F.3d 569, 573 (D.C. Cir. 2009).
- Whether, for each alleged security, intelligence, counterterrorism, surveillance, protective-detail, detention, or retaliatory operation, Congress can identify actual de jure or de facto authority from the evidence: who could issue orders; appoint, promote, remove, or discipline personnel; receive operational reports; control resources; direct or stop the activity; investigate misconduct; or punish participants; what the relevant superior or decisionmaker knew and when; and what practical ability that person had to prevent, halt, or remedy the conduct. These are investigative

questions concerning actual authority and knowledge, not an invocation of international command-responsibility doctrine.

- Whether the seventeen Berlin proceedings against Maki Revend were authorized, coordinated, financed, or maintained by Barzani-linked actors, KRG-related interests, American counsel, or other intermediaries; what sources funded those proceedings; and whether they formed part of a broader campaign of intimidation or retaliation against Revend's journalism or participation in the U.S. litigation.
- Whether the seventeen German proceedings caused measurable financial, professional, security, source-protection, or reporting harm to Maki Revend; whether American audiences thereby lost or received less reporting that otherwise would have been produced; whether the proceedings were independently initiated disputes or formed part of a coordinated litigation campaign; and whether any such campaign shared directing persons, funding, intermediaries, or objectives with alleged surveillance, intimidation, violence, or retaliation directed at critics, journalists, witnesses, or sources.
- Whether the cumulative alleged pressure directed at Maki Revend - including litigation expense, threats, cyber activity, surveillance, security burdens, source disruption, or physical danger - would be sufficient to deter a journalist of ordinary firmness from continuing to investigate and publish; whether any evidence connects the reporting to the adverse conduct; and whether the pressure reduced information available to Congress, federal investigators, or the American public.
- Whether delays, reorganization, premature closure, silence, or loss of institutional memory within any KRG, United States, foreign-government, professional, or compliance process prevented substantive resolution of warnings concerning retaliation, journalist safety, misuse of funds, beneficial ownership, sanctions, or other matters identified in this *Petition*; and who possessed authority to act at each stage.
- Whether alleged threats, assassination attempts, cyber activity, surveillance, litigation pressure, assaults, detention, or other retaliation occurring in different countries shared common directing persons, targets, objectives, intermediaries, funding sources, communications infrastructure, professional facilitators, or target information; and whether the evidence supports treating any such incidents as independent events or as components of a transnational-repression pattern.
- Whether any threat, surveillance operation, attempted killing, litigation campaign, cyber intrusion, or other retaliatory act directed at Maki Revend occurred because of, or with the intent to prevent, his communication of information concerning a possible federal offense to a United States law-enforcement officer or judge, or because of testimony, evidence, or participation in a qualifying federal official proceeding; what evidence establishes or disproves that purpose; who directed, financed, facilitated, or benefited from the conduct; and, if the required elements are established, whether 18 U.S.C. §§ 1512, 1513, or related obstruction and witness-protection authorities apply, including their provisions for extraterritorial federal jurisdiction.
- What United States agencies knew concerning alleged threats, assassination attempts, torture, extrajudicial violence, or retaliation directed at journalists, critics, U.S. persons, or other individuals identified in the pleadings and investigative materials, and whether that information affected continued U.S. assistance, access, contracting, or other governmental relationships.
- Whether persons who testified, cooperated, or provided information adverse to Barzani interests were subjected to retaliation, including extrajudicial detention or imprisonment in the Kurdistan

Region; what United States agencies knew of such retaliation; and what protections are necessary for witnesses and sources assisting congressional inquiry.

- Whether any U.S. citizen, U.S. national, or qualifying lawful permanent resident detained by KRG, Asayish, Peshmerga, intelligence, police, or judicial authorities satisfies one or more Levinson Act wrongful-detention considerations; whether State reviewed or designated the case; whether U.S. officials obtained timely consular access; whether the detention was used for political, commercial, retaliatory, or coercive leverage; and whether sanctions, visa restrictions, travel-advisory changes, security-assistance conditions, or other federal responses were considered.
- Whether Sidqi Bradosti's approximately two-year detention, alleged torture, and deprivation of essential epilepsy medication occurred within a security and detention chain ultimately subject to Masrour Barzani's command, direction, knowledge, authorization, or control; which Asayish, intelligence, Peshmerga, or other officials exercised immediate and superior authority over the facility; whether instructions concerning Bradosti's treatment, medication, visitation, interrogation, continued detention, or release originated with or were reported to Barzani or his senior subordinates; what United States diplomatic officials communicated concerning Bradosti while he was detained; and, if the evidence establishes qualifying direction, agreement, participation, or conspiracy, whether the complete record should be referred to the Department of Justice for evaluation under 18 U.S.C. §§ 2340 and 2340A and other applicable federal law.
- Whether Bradosti's custody involved coordinated action among Asayish, intelligence, Peshmerga, police, prison, medical, or other governmental security personnel; whether any superior possessed actual command authority over more than one participating unit; whether alleged mistreatment was committed, directed, agreed upon, facilitated, caused, ratified, or knowingly permitted by others acting under color of law; and whether the resulting command, conspiracy, custody, and United States-presence evidence warrants referral to the Department of Justice for evaluation under 18 U.S.C. §§ 2340 and 2340A.
- Whether KRG authorities interfered with, delayed, restricted, or denied consular communication, access, medical advocacy, family-contact assistance, or other consular-protection functions sought by the United States Embassy or Consulate on behalf of U.S. citizen Sidqi Bradosti; what requests United States officials made, how KRG authorities responded, who authorized any restriction or delay, and whether the resulting treatment was consistent with Iraq's obligations under Article 36 of the Vienna Convention on Consular Relations.
- Whether the alleged withholding of Sidqi Bradosti's prescribed epilepsy medication was the product of ordinary medical or administrative failure, or was deliberately ordered, continued, or used for coercive or punitive purposes despite knowledge of the serious medical consequences; who possessed authority to restore the medication; who received American diplomatic requests concerning his treatment; and whether the resulting conduct warrants referal to the Department of Justice for evaluation under 18 U.S.C. §§ 2340 and 2340A.
- Whether any United States official or agency participated in, requested, facilitated, supplied intelligence for, encouraged, acquiesced in, or otherwise materially supported Sidqi Bradosti's detention or interrogation; whether United States personnel instead acted solely to secure consular protection, medical care, family contact, due process, or release; what information was exchanged between United States and KRG authorities; and whether any United States role, if established, altered the legal, diplomatic, or oversight obligations applicable to the detention.

- Whether Bradosti's arrest, detention, prosecution, treatment, and adjudication complied with applicable Iraqi law and international fair-trial standards, including the requirements of an independent and impartial tribunal, freedom from coerced confession, access to necessary medical care, and protection from arbitrary detention or torture; and whether any political or executive interference, fabricated or suppressed evidence, pretextual charge, or continuation of detention after exculpatory information emerged affected the legality or fairness of the proceeding.
- Whether, specifically as to due process and command responsibility, Sidqi Bradosti received meaningful and independent legal process at every material stage of his detention and prosecution; whether the accusations and evidence against him were genuine, fabricated, altered, withheld, or politically directed; whether prosecutors or judges acted independently of security or political authorities; whether he had meaningful access to counsel and an opportunity to challenge his detention and the evidence against him; whether exculpatory information was ignored or suppressed; whether the judicial process functioned as an independent safeguard or instead supplied formal legal cover for a detention already determined by executive or security officials; and whether any such direction, pressure, or command originated with, was approved by, was reported to, or was knowingly permitted by Masrour Barzani or officials acting under his authority.
- Whether Masrour Barzani's U.S. lawful-permanent-resident status and documented travel or presence in the United States create additional federal jurisdictional, immigration, or law-enforcement consequences if evidence substantiates personal participation in, direction of, or conspiracy concerning torture committed abroad; recognizing that lawful-permanent-resident status alone is not the jurisdictional hook under § 2340A and that jurisdiction may instead arise from U.S. nationality or presence in the United States.
- Whether Kurdish citizens, journalists, former officials, political opponents, anti-corruption sources, witnesses, or members of the Barzani family were threatened, expelled, denied safe return, deprived of protection, subjected to detention or prosecution upon attempted return, or otherwise effectively compelled to remain outside the Kurdistan Region because of political opposition, testimony, reporting, cooperation with United States authorities, or possession of information concerning alleged corruption or misconduct; who made or enforced any such decision; and what border, immigration, security, watchlist, arrest, communications, or other records establish the facts.
- Whether any alleged forced or coercive exile, denial of safe return, detention, intimidation, or other repression was connected to the protection of financial secrecy, beneficial ownership, procurement activity, lobbying payments, foreign accounts, United States assets, or other evidence relevant to this *Petition*; whether the same decisionmakers, security actors, funding sources, intermediaries, professional facilitators, or communications channels recur in the money-and-influence and targeting-and-retaliation networks; and whether persons possessing material evidence were thereby prevented or deterred from cooperating with Congress or United States law enforcement.
- Whether any person was identified, unmasked, surveilled, threatened, sued, detained, professionally harmed, or otherwise subjected to retaliation because of actual or suspected cooperation with Congress, United States law-enforcement agencies, inspectors general, courts, journalists, or other federal authorities; who directed, financed, facilitated, or benefited from any

such conduct; and whether additional protections are necessary to prevent interference with witnesses or congressional fact-gathering.

- Whether KRG, KDP, Barzani-controlled, or Peshmerga officials possessed advance warning of the August 2014 ISIS assault on Sinjar; who ordered or authorized the withdrawal of security forces; whether the Yazidi population was adequately warned or afforded a meaningful opportunity to escape; whether any act or omission knowingly facilitated or materially increased the population's exposure to ISIS's genocidal campaign; what United States agencies knew; and whether those facts affected—or should have affected—subsequent U.S. assistance, vetting, diplomatic engagement, or other governmental treatment of responsible persons or institutions.
- Whether a United States Government officer or employee performing official duties was kidnapped or murdered in Iraqi Kurdistan in or about November 2021; who planned, ordered, participated in, concealed, or had advance knowledge of the incident; whether transfer or delivery to the IRGC or Iranian intelligence was contemplated; what United States agencies knew; and whether those facts affected subsequent security assistance, intelligence liaison, immigration, sanctions, arms-transfer, or other governmental decisions.
- Whether any person attempted to interfere with congressional fact-gathering by influencing testimony, discouraging cooperation, conditioning financial or professional benefits on silence or a particular account, coordinating ostensibly independent statements, concealing the source or conditions of legal-defense funding, discouraging truthful document production, or otherwise impairing congressional access to evidence; and whether any such interference warrants separate referral or remedial action independent of the underlying allegations.
- Whether any KRG, Peshmerga, Asayish, intelligence, counterterrorism, protective-detail, or other security unit implicated in alleged torture, extrajudicial killing, enforced disappearance, arbitrary detention, assault, surveillance, or retaliation received United States assistance; what Leahy vetting and derogatory-information review occurred; what relevant allegations were known at the time; and whether assistance was denied, suspended, remediated, conditioned, or continued.
- Whether United States-origin defense articles, services, communications systems, surveillance capability, weapons, or other materiel supplied to KRG- or Peshmerga-linked recipients were used only for authorized purposes and remained with authorized end users; whether any unauthorized transfer, diversion, loss, retransfer, or change of end use occurred; and what Golden Sentry or other end-use monitoring identified or reported.
- Whether any foreign legal, regulatory, financial-compliance, cybersecurity, mutual-legal-assistance, data-sharing, or private institutional process was used or invoked to obtain personal, financial, travel, communications, source, family, or associate information concerning Revend, Abdurahman, Bradosti, witnesses, sources, or other critics; whether the stated purpose corresponded to the actual use of the information; and whether any resulting information was transmitted to governmental, party, security, intelligence, litigation, public-relations, or other Barzani-linked actors.
- Whether family members, sources, associates, witnesses, donors, employers, financial institutions, professional relationships, or other secondary persons were targeted because of their relationship to a principal critic or witness; who selected those persons; what information was sought or pressure applied; whether common directing persons, funding, target information,

or professional intermediaries linked the secondary targeting to other alleged acts of transnational repression; and what protective measures are necessary.

- Whether the current exemption of U.S.-created entities from Corporate Transparency Act beneficial-ownership reporting creates investigative blind spots for high-value United States assets held directly or indirectly for foreign politically exposed persons, family members, close associates, nominees, trusts, or controlled entities; whether other federal or state records adequately permit investigators to identify the actual source of funds, controller, and ultimate beneficiary; and whether investigators are using all existing subpoena, Bank Secrecy Act, tax, banking, property, and beneficial-ownership authorities capable of closing those evidentiary gaps.

What Did the U.S. Government Know – and What Did It Do?

Ambassador Steven H. Fagin, Ambassador Kenneth E. Gross, Minister-Counselor Kenneth E. Gross, and Minister-Counselor Joseph Pennington: What Did the United States Consulate General in Erbil Know, Report, and Recommend?

Ambassador Steven H. Fagin is an unusually important first-hand oversight witness. State Department records identify him as a former Principal Officer at the U.S. Consulate General in Erbil from 2018 through July 2020, when he moved to the U.S. Embassy in Baghdad as Deputy Chief of Mission. He returned to Baghdad in September 2026 as Charge d'Affaires of the U.S. Mission to Iraq. His 2018-2020 Erbil tenure placed him at the senior United States diplomatic post located in the seat of the subnational Kurdistan Regional Government during a period directly relevant to many matters examined in this *Petition*. See Appendix Source 178.

Congress should determine what Ambassador Fagin, the other Consuls-General, and the Erbil Consulate knew, when they knew it, what they reported to Washington, what they recommended, and how the United States Government responded. The inquiry should include contemporaneous information concerning alleged corruption and unexplained enrichment; repression of journalists, activists, and critics; arbitrary detention, torture, extrajudicial conduct including murder, and other human-rights allegations; counterfeiting and smuggling involving United States brands; money laundering and concealed beneficial ownership; misuse or diversion of public and United States-supported resources; political and security-force abuses; and material information bearing on the reliability of representations made by KRG officials and representatives to the United States.

Ambassador Kenneth Gross served as the U.S. Consul General in Erbil from June 2016 to July 2018. Previously Director of the Office of Provincial Affairs in Iraq, and Executive Secretary & Deputy Assistant to the President from October 2019 to January 2021 at the National Security Council. Minister-Counselor Matthias Mitman preceded Ambassador Gross as the U.S. Consul General in Erbil from 2015 to June 2016. Before Mitman, the post was held by Minister-Counselor Joseph Pennington (who served from 2013 to 2015) and subsequently as Deputy Assistant Secretary of State for Iraq

This *Petition* does not allege a cover-up by U.S. officials. Nevertheless, it invites Congress to exercise its vital oversight role with the same healthy skepticism the judiciary maintains. As the Chief Justice John Roberts observed in Department of Commerce v. New York, 588 U.S. 752 (2019), reviewing bodies are not bound to a standard of "naiveté" when evaluating official explanations, and Congress should likewise insist on absolute unreserved clarity.

The record should not presume knowledge merely from an official's title. Congress should instead determine what information reached each Ambassador or Consul General, what duties the office carried, what warnings or reports existed, and what actions followed.[54] *Federal Crop Insurance Corp. v. Merrill*, 332 U.S. 380, 384–85 (1947), concerns the rule that persons dealing with the Government are charged with knowledge of valid statutes, regulations, and limits on governmental agents' authority; it does not establish a general rule that a public official is legally charged with knowledge of all facts central to the official's duties. A distinct doctrine, willful blindness, is narrower than negligence or a generic "should have known" standard. *Global-Tech Appliances, Inc. v. SEB S.A.*, 563 U.S. 754, 769 (2011), requires both a subjective belief that there is a high probability that a fact exists and deliberate actions to avoid learning that fact. Congress should therefore distinguish actual knowledge, deliberate avoidance, negligence, and institutional failure rather than treat them as interchangeable. Any international-law command-responsibility standard should likewise be analyzed on its own terms and not conflated with Merrill or Global-Tech.

The issue is not whether Ambassador Fagin or the other Consuls General personally possessed every fact now assembled in this *Petition*. It is whether the United States diplomatic post located in the KRG capital consistently, accurately, and sufficiently reported material information reasonably available to it; whether contrary or adverse information was elevated through State Department channels; whether known allegations were tested, preserved, or referred to responsible components; and whether Washington policy judgments were made on a substantially complete factual record. A missed warning, incomplete report, or policy judgment does not by itself establish misconduct by any United States official. Congress should reconstruct the reporting chain before drawing conclusions.

Congress should obtain the Erbil Consulate's diplomatic cables, reporting telegrams, front-channel and back-channel communications, human-rights reporting inputs, political and economic reporting, law-enforcement and security reports, meeting memoranda, briefing books, dissenting or contrary assessments, Washington taskings, responses from Embassy Baghdad and State Department headquarters, and communications concerning senior KRG and Barzani officials during Fagin's 2018-2020 tenure. Those records should be compared with State Department public human-rights reporting and with the later-developed governmental, judicial, financial, sanctions, and investigative record described in this *Petition*.

[54] Under Article 5 of the Vienna Convention on Consular Relations, a Consul General is explicitly charged with "ascertaining by all lawful means" and reporting on the conditions within their district. They possess an inherent institutional duty to be fully aware of developments in their area of assignment. Under the Foreign Service Act of 1980 (22 U.S.C. § 3927) and established Chief of Mission authority, all executive branch personnel – including intelligence officers – are legally subject to direct oversight and supervision at a post. As the Principal Officer of a constituent post, a Consul General exercises delegated authority over all agency personnel operating within their consular district.

If Washington repeatedly characterized the KRG as a reliable strategic partner, Congress should determine what underlying reporting supported that assessment and whether the record reaching policymakers included material contrary information concerning corruption, repression, financial misconduct, security-force abuses, or other national-security concerns. A governmental conclusion is only as reliable as the information transmitted upward to those making it. The inquiry therefore should test the completeness and accuracy of the reporting record rather than presume either institutional failure or institutional adequacy.

The central question is simple: What did the United States know in Erbil, what did Erbil report to Washington, and what did Washington do about it?

- Whether Executive Branch agencies that received information concerning the matters identified in this *Petition* handled, preserved, investigated, referred, and communicated that information consistently with applicable law, agency policy, established practice, and their respective oversight, enforcement, and reporting responsibilities.
- Whether those agencies identified and acted upon relevant risk factors and early-warning indicators; what escalation or mandatory-report mechanisms existed; whether warnings were aggregated across agencies; and whether existing oversight, compliance, disciplinary, inspector-general, or interagency frameworks were capable of detecting a pattern that no single component could see in isolation.
- Whether serious allegations remained fragmented among agencies, courts, inspectors general, law-enforcement components, and private records and therefore effectively unexamined by any institution with a complete cross-agency view of the evidence.
- Whether accountability, authority, and responsibility were so dispersed among agencies, committees, offices, contractors, or other actors that material warnings were repeatedly deferred or left unresolved; who possessed authority to act at each stage; and whether fragmented responsibility became fragmented accountability.
- Whether any agency or official withheld, delayed, limited, or failed to transmit relevant information to committees of jurisdiction, inspectors general, law-enforcement authorities, or other responsible offices; the reasons for any such decision; and whether the handling was consistent with law and past practice.
- Whether DOJ's FARA Unit received, developed, reviewed, or possessed information concerning potentially registrable activities by Jonathon Moore, Entifadh Qanbar, KPAC, or other Barzani- or KRG-linked United States persons; whether any letter of inquiry, advisory analysis, inspection, amendment reporting, civil-enforcement consideration, criminal referral, declination, closure, or other FARA-related action occurred; and, if action was delayed, declined, closed, or not initiated, what factual, legal, policy, diplomatic, or other considerations informed that decision.
- Whether communications between DOJ/FARA and the Department of State, Department of Defense, National Security Council, Treasury, or other Executive Branch components show that diplomatic, military, intelligence, security, or foreign-policy considerations affected the handling of any KRG- or Barzani-related FARA question; not to presume improper interference, but to determine whether the statute was administered on its terms and whether any non-statutory consideration affected enforcement.

- Whether institutional investment in the United States-KRG security relationship affected the investigation, reporting, sharing, elevation, or enforcement treatment of adverse information concerning senior KRG, KDP, or Barzani-linked officials; whether relevant information was compartmented, discounted, delayed, or withheld for operational or foreign-policy reasons; and whether ordinary safeguards were applied on the same terms that would have governed a comparably situated foreign actor without the same strategic relationship.
- Whether any current or former United States official, employee, contractor, adviser, or agent knowingly facilitated, enabled, concealed, protected, or materially assisted the diversion, laundering, investment, or concealment of KRG or Iraqi public funds or resulting assets; what the person knew and when; what governmental authority or access was used; whether any warning, compliance concern, report, or contrary information was overridden, suppressed, or ignored; whether the person or a close associate received any contemporaneous or subsequent financial or professional benefit; and whether the evidence supports intentional assistance, negligent handling, reasonable reliance, lawful policy discretion, or no improper involvement.
- Whether prior agency review, non-enforcement, closure, or absence of action rested on a complete evidentiary record; what evidence the agency possessed and lacked; what legal standard and internal controls it applied; whether later-developed evidence materially changes the analysis; and whether corrective, administrative, civil, criminal, sanctions, forfeiture, or other enforcement action under existing authority is now warranted.
- Whether potentially relevant evidence was destroyed, altered, concealed, lost, or placed beyond reach after litigation, preservation demands, agency inquiries, subpoenas, or other events created a duty or practical need to preserve it; what independent copies and metadata remain; and whether congressional process is needed immediately to prevent further evidentiary loss.

Congress Should Test Institutional Decision-Making and Any Reputational Concerns From the Record

A September 15, 2026 federal decision illustrates a general investigative principle. In *Johnson v. Nickelson*, Civ. No. 15-4965 (E.D. Pa.), the district court examined whether personal or institutional interests affected the scope of an investigation and emphasized the need for full fact-finding. That case arose in a materially different habeas setting and establishes no fact concerning any United States official identified in this Petition. Its relevance here is methodological only: where prior institutional decisions are under review, Congress should rely on contemporaneous records, independent corroboration, and clearly defined lines of authority rather than presume either misconduct or institutional self-protection.

Where the adequacy or accuracy of a professional's or institution's own prior representations is itself under examination, Congress should account for the risk that professional, reputational, financial, institutional, disciplinary, or liability interests may affect later explanations. Congress should therefore corroborate explanations from persons whose own conduct may be implicated against contemporaneous documents, primary financial and governmental records, testimony from independent witnesses, and evidence held outside the potentially interested reporting chain.

Congress need not adjudicate criminal liability in order to identify facts warranting investigation or referral. *Johnson* provides a useful sequence: identify concrete evidence; test competing explanations; distinguish suspicious, conflicted, or self-protective behavior from conduct satisfying the elements of an offense; and refer the matter to the appropriate enforcement authority when the developed record warrants further criminal investigation. Judge Diamond expressly distinguished conduct that might suggest awareness of impropriety from criminal conduct before concluding that the credible evidence before him amounted to a prima facie showing of conduct that could constitute false statements, perjury, obstruction, or conspiracy and referring the matter to the United States Attorney. Congress should employ the same evidentiary discipline here.

Interference with the investigation can also become independently significant. *Johnson* addressed evidence that responsible lawyers were directed not to investigate, that institutional actors sought to prevent further scrutiny, and that employees were threatened with consequences if they alerted the court. The court then considered whether the conduct directed at impeding the inquiry could itself constitute obstruction. The analogy is limited but useful: any attempt to narrow, corrupt, conceal, intimidate, retaliate against, or otherwise interfere with congressional fact-gathering should be documented and assessed separately from the underlying allegations that prompted the investigation.

The same decision also counsels against guilt by association. Although the court disqualified identified individuals, it declined to disqualify the entire approximately 700-person prosecutor's office because the evidence did not show that the disabling personal interests extended to everyone in the institution. Congress should likewise distinguish the responsibility of particular Barzani family members, KRG or KDP officials, employees, lawyers, contractors, representatives, or other participants from the status of the Kurdish people, the KRG as an institution, or persons who played no demonstrated role in the conduct under examination.

X. OBTAIN THE RECORDS; HEAR THE WITNESSES

The questions in this *Petition* need not remain questions. The records exist; the witnesses can be identified; and Congress possesses the authority to obtain both. Obtain the records. Trace the money. Hear the witnesses.

Congress should obtain testimony and the complete, unaltered underlying records from Justice, Treasury/OFAC, State, Defense/DLA, FBI, IRS-CI, DCIS, DHS/USCIS, and other agencies - including SBA to the extent Plaintiffs' files identify Barzani-linked small-business or relief-program awards. Subject to applicable process, Congress should request or subpoena KRG- and Barzani-linked federal contracts; Golden Eagle, GEGI, Ingomar, Falcon, and related entity records; bank and wire records; acquisition, ownership, financing, and disposition records for 613 N. Canon Drive, 945 Foothill Road, the $18.3 million Miami Beach CVS property, the McLean residences, and other identified U.S. properties; Masrour Barzani's LPR file; oil-trade and IRGC-relationship records; the complete FARA file for Registration No. 5783; the Fairfax file on the Aziz residence and the Virginia State Bar record; IRS files for the Barzani Charity Foundation / Barzani Charitable Foundation (EIN 47-3409582) and

KPAC; ASO/ASO1 files, including KPAC's Form 1023, Forms 990 (Schedules C and F), any engagement or appointment documents from KRG or KDP officials, and FARA Unit holdings on KPAC and Entifadh Qanbar; records relating to the Delaware GEGI/beneficial-ownership evidence; records of payment of Aziz defense costs; and communications concerning the creation, review, transmission, withholding, or disposition of these materials.

For security-assistance and human-rights controls, Congress should obtain the relevant State Department Leahy-vetting files, unit and commander identifiers, embassy and Washington review records, derogatory-information and human-rights assessments, remediation or eligibility determinations, and any records showing suspension, denial, conditioning, or continuation of assistance. From DoD and DSCA, Congress should obtain Golden Sentry and other end-use-monitoring records, end-user assurances, inventories, serial-number and custody records, compliance assessments, security and loss records, retransfer or change-of-end-use records, suspected-violation reports, and records concerning any alleged transfer or diversion of United States-origin materiel to Iran, the IRGC, or another unauthorized recipient.

SOURCE-OF-MATERIEL RECONCILIATION SHOULD PRECEDE ATTRIBUTION.

For every U.S.-origin or allied-origin weapon documented in a regional market, at a protest site, or in the possession of an unauthorized recipient, Congress should require agencies to identify the original acquisition path before attributing responsibility: direct U.S. or allied assistance, Iraqi federal inventory, battlefield capture, licensed commercial import, theft or loss, unauthorized retransfer, or another source. Paper inventories should be tested against physical verification, serial-number reconciliation, unit custody logs, armory records, transfer and retransfer approvals, recovery records, market evidence, and any proceeds or payment trail associated with a sale.

For wrongful-detention review, Congress should obtain from the Department of State, the Special Presidential Envoy for Hostage Affairs, relevant embassies and consulates, and other appropriate agencies the detention chronology, consular-access reports and responses, diplomatic notes, welfare and medical records, charging and court records, wrongful-detention assessment materials, interagency communications, sanctions and visa-review records, travel-advisory analyses, and communications with KRG, Iraqi federal, security, intelligence, judicial, or prosecutorial authorities. The inquiry should distinguish protected personal information from the factual record necessary for congressional oversight.

For immigration, Congress should obtain the complete DHS/USCIS A-file and related State Department records for Masrour Barzani sufficient to establish the basis and chronology of any lawful-permanent-resident status, including applications, petitions, affidavits, interviews, supporting documents, material amendments, travel and reentry records, maintenance or abandonment determinations, and records identifying preparers, sponsors, translators, or other persons involved in the submissions. Those records should be compared with contemporaneous governmental, corporate, property, tax, and security-role records only as necessary to test the accuracy and completeness of representations actually required by the immigration process.

For counterfeiting and illicit commerce, Congress should request relevant CBP, HSI, FDA/OCI, USPTO, Treasury/FinCEN, FBI, and other agency records concerning seizures, import/export activity, counterfeit or pirated goods, laboratory or authenticity findings, brand-owner complaints, customs declarations, shipping and warehousing, payment channels, related companies, beneficial owners, sanctions screening, and any identified terrorism-financing or designated-party nexus. The inquiry should trace proceeds from sale through every company, account, intermediary, and ultimate beneficiary.

For federal procurement, Congress should obtain the complete award, responsibility, eligibility, size-status, ownership-and-control, beneficial-ownership, subcontracting, payment, performance, audit, suspension/debarment, and record files for every identified DoD, DLA, SBA, or other federal award involving Golden Eagle, GEGI, Ingomar-related entities, Ster Group, or other Barzani-linked companies. The files should be reconciled against corporate and trust records, KYC materials, bank statements, actual management, related-party transfers, and ultimate beneficiaries as of each certification and payment date.

For the alleged Golden Eagle woman-owned-business structure specifically, Congress should obtain the complete SBA certification and protest record; all WOSB/EDWOSB and related status representations; SAM and offeror certifications; DLA and DoD contracting-officer files; award and payment histories; size, ownership, control, responsibility, subcontracting and affiliation analyses; corporate and membership records; capitalization and voting records; bank/KYC materials; and Moore/Cupp communications and documents bearing on actual ownership and control. The inquiry should reconcile the certification made to SBA or the procuring agency with the actual source of capital, day-to-day management, long-term decision authority, and ultimate economic benefit at each material date.

The production should be person-specific as well as entity-specific. Congress should require records sufficient to confirm or disprove **Mustafa "Babo" Barzani's** alleged beneficial ownership or control of Golden Eagle Global and GEGI Management LLC, including any nominee, shareholder, membership, board, voting, capitalization, profit-distribution, signatory, beneficial-owner, KYC/AML, tax, or related-party records that identify the person who actually owned, controlled, funded, directed, or economically benefited from those entities.

For Areen Masrour Barzani, Congress should obtain from KVF the original audio files and any source devices or native exports available, metadata, chain-of-custody records, contemporaneous notes, transcripts and translations, and records identifying participants and context. Congress should obtain from the KRG and relevant counterpart governments the instrument establishing the GCC Unit, Areen Barzani's appointment or designation, delegated authority, budgets, staff, travel and meeting records, communications, reports, and records of commercial, investment, governmental, or private-family matters handled through the Unit. Those records should be compared with United States corporate, banking, property, tax, beneficial-ownership, contracting, and communications records before any conclusion is drawn from the recordings or pleaded allegations.

For preservation and evidentiary integrity, Congress should obtain the Delaware transcript and exhibits cited in Plaintiffs' preservation filings concerning Jonathon Moore, the preservation notices and responses, records identifying any documents or ESI destroyed or intended for destruction, and third-party copies held by financial institutions, fiduciaries, law firms, corporate-service providers, cloud or communications providers, counterparties, and other custodians. Where necessary, Congress should issue preservation requests or compulsory process before routine deletion, account closure, device replacement, or cross-border movement renders the record incomplete.

Procurement-Fraud Preservation: The *Boone* Warning and the *Moore*/Delaware Record

The federal experience described in *Boone* makes the present preservation concern concrete rather than hypothetical. There, an earlier SBA-related criminal case was not pursued in part because critical SBA documents could not be recovered after agency document-destruction and inconsistent recordkeeping practices, and the later Army CID investigation proactively preserved government emails because investigators feared deletion if the subject learned of the inquiry. Those facts do not establish any destruction or obstruction here, but they demonstrate the investigative cost of waiting until after records disappear. See *United States v. Boone*, Crim. No. 1:22-cr-00426-JPW, Doc. 354, at 6-7, 13-14 (M.D. Pa. Aug. 17, 2026).

THE EVIDENCE MAY ALREADY EXIST IN ONE IDENTIFIABLE REPOSITORY - AND RECORDS MAY ALREADY HAVE BEEN DISCARDED

The January 28, 2026 verified Moore petition materially sharpens the preservation question. It alleges that a client of the defendants admitted in sworn Delaware state-court testimony in June 2025 to destruction of files or documents while federal subpoenas and related proceedings were pending. The petition also states that the Dell server may contain hundreds of thousands of files, potentially including records concerning Golden Eagle/GEGI, Ster Group bank transactions, United States bank accounts, corporate and personal tax records, wire transfers, Department of Defense contracts, luxury expenditures, and sanctions-sensitive oil transactions. These are allegations requiring verification, not findings of obstruction or spoliation. Congress should reconcile this account with the Delaware transcript described in Plaintiffs' separate preservation filings, identifying whether the accounts concern the same witness and proceeding or different witnesses or proceedings. See Source 211.

The attached archival exhibits make the preservation issue still more concrete. Archive sheets reproduced as Exhibit A bear the notation "DISCARDED 3/2/24" and list files associated with GEGI Management and Golden Eagle Global, including Barzani-linked property, financing, billing, and corporate matters. The notation does not by itself establish what was physically destroyed, whether copies or electronic versions survive, why disposition occurred, who authorized it, or whether any preservation duty then applied. Congress should determine precisely what "discarded" meant for each listed file; identify the custodian, authorization, date, retention policy, litigation or subpoena notice, and disposition method; and obtain surviving copies from the Dell server, backups, cloud repositories, law-firm systems, banks, fiduciaries, accountants, title companies, registered agents, counterparties, and other third-party custodians before additional loss occurs. See Source 211.

Congress should therefore treat the Delaware/*Moore* issue as a preservation trigger, not as a prejudgment of culpability. It should secure native files, metadata, account histories, retention logs, device images where lawfully appropriate, and independent third-party copies relating to Moore/Ingomar, GEGI, Golden Eagle, ownership and control, SBA certifications, DLA/DoD contracting, banking, trust administration, source of funds, property, and related communications. The same material should be sought from SBA, DLA, DoD, banks, registered agents, fiduciaries, accountants, cloud and communications providers, counterparties, and other repositories so that the factual record can be reconstructed even if one custodian's files are incomplete. Congress should determine separately what was destroyed, when, under what preservation duty if any, what copies survive, and whether any legal consequence follows; missing records themselves should not substitute for proof of the underlying conduct.

The same source-and-causation discipline applies to evidence already outside any litigant's control. Information independently obtained by DOJ, the FBI, or other federal authorities through search warrants, subpoenas, witnesses, governmental records, public records, or other investigative means should be treated as independently sourced unless competent evidence establishes otherwise. Generalized allegations cannot substitute for proof of who disclosed, directed, caused, or controlled the particular act or information at issue.

For the Peshmerga-funding inquiry, Congress should obtain all agreements, appropriations and assistance terms, certifications, invoices, reimbursement records, payment schedules, United States disbursement records, KRG receipt and treasury records, bank and wire records, account ledgers, audit records, and correspondence concerning United States funding of Peshmerga salaries, operations, training, equipment, or other support. Those records should be compared against attorney engagement letters and invoices, Moore/Ingomar/GEGI and related trust, IOLTA, escrow, corporate, or administrative-account records, and payments to Barzani-linked United States attorneys or law firms. Congress should identify the amount and date of each payment, originating and beneficial source, each intermediary account or entity, ultimate recipient, stated purpose, actual use, authorizing person, and the recipient's knowledge concerning source and intended purpose.

In addition to that transaction-specific review, Congress should direct a government-wide reconciliation across Defense, State, USAID, Treasury, and other agencies so that no category of assistance disappears between agency silos. The reconciliation should identify, by fiscal year and program, every material KRG-directed or KRG-benefiting obligation, disbursement, transfer, item of equipment, service, stipend, reimbursement, grant, contract, and in-kind contribution; reconcile federal records with recipient-side records; identify gaps in transfer documentation or end-use visibility; and state what amount and property can and cannot presently be accounted for. The audit should expressly distinguish Iraq-wide appropriations from the amount actually directed to or for the benefit of KRG institutions.

That government-wide forensic audit should be international in scope. It should not stop when a material U.S.-funded, U.S.-derived, or allegedly misappropriated financial stream enters Dubai, the United Kingdom, Switzerland, or another foreign jurisdiction. Investigators should follow each

identified transaction through foreign banks, accounts, entities, trusts, fiduciaries, professional intermediaries, correspondent-banking channels, and successor assets until the ultimate disposition and beneficiary are established, using available treaty, statutory, financial-intelligence, and law-enforcement mechanisms.

For the public-asset provenance and potential United States-facilitation inquiry, Congress should request records sufficient to trace alleged KRG or Iraqi public funds from the originating governmental revenue or treasury account through each intermediary to any private asset or beneficiary, including public ledgers, oil-revenue and state-company records, contracts, receivables, bank and SWIFT records, correspondent-bank data, beneficial-ownership and KYC files, property and holding-company records, tax and source-of-funds documentation, and asset-recovery or forfeiture analyses. Congress should separately obtain contemporaneous federal agency records sufficient to determine what responsible United States officials knew, what warnings or reports they received, what decisions they made, what conflicts or recusals existed, and whether any subsequent financial or professional relationship bears on the independence of those decisions.

Congress should also obtain the complete nonprivileged underlying record identified in the September 13, 2026 supplemental filing in *Moore v. Moore*, C.A. No. 1:26-cv-00835-GBW (D. Del.), including One Wood Road and One Wood Revocable Trust records; GEGI, Golden Eagle, Moore/Ingomar, beneficial-ownership, source-of-funds, attorney-administered-account, and related electronically stored information; the September 2020 Moore memorandum; the internal GEGI administrative-account record; and the underlying bank statements. Congress should also obtain the pertinent judicial and arbitral record in the Iraq Telecom/Korek proceedings and test any asserted overlap against the primary record rather than collateral characterizations.

Congress should additionally obtain the September 25, 2026 Delaware Family Court filing in *Moore v. Moore* and the nonprivileged records necessary to test a new lead identified there. The filing, accompanied by an unsworn declaration made under penalty of perjury, states that federal warrants and seizures occurred in Beverly Hills on July 28, 2026 and asserts that the respondent neither directed nor controlled that federal activity. Because the filing is a party submission and the asserted warrant activity is not established merely by the filing itself, Congress should treat the statement as a specific, verifiable investigative lead, not as an adjudicated finding.

If confirmed through DOJ, FBI, or court records, the July 28 activity would indicate that the public April 2026 civil-forfeiture complaint may not exhaust the federal investigative record concerning the Beverly Hills property, related persons, entities, transactions, or evidence. Congress should obtain records sufficient to determine the scope, targets, legal process, evidence sought or seized, and relationship, if any, between that activity and the April 2026 forfeiture action, while preserving grand-jury, sealed-warrant, law-enforcement-sensitive, and other legally protected information.

For FARA specifically, Congress should obtain not merely public-facing forms but the underlying records by which their accuracy and completeness can be tested: engagement agreements and amendments; statements of work; short-form registrations; supplemental statements; informational materials; governmental-contact records; calendars; emails and correspondence; public-relations

and reputation-management materials; activity files; accounting records; invoices; receipts; payment and trust-account records; instructions and reports to foreign principals; inspection reports; amendment reports; letters of inquiry; advisory opinions; registration analyses; records; declination or closure memoranda; and civil-enforcement recommendations. DOJ's own inspection practice treats activity files, correspondence, accounting records, invoices, and receipts as appropriate evidence for testing FARA compliance.

Congress should separately obtain records sufficient to reconstruct the Dubai/UAE and banking components of the financial network, including SWIFT and wire-transfer data, correspondent-bank records, source-of-funds and beneficial-ownership records, KYC/AML and politically exposed person files, account-opening materials, enhanced-due-diligence records, transaction-monitoring records, corporate registrations, travel and communications records, and lawfully available FinCEN/BSA intelligence. For SAR-protected material, Congress should request an appropriate FinCEN, regulator, or law-enforcement review rather than public disclosure inconsistent with SAR confidentiality requirements.

Because KVF possesses record evidence making Dubai/UAE, the United Kingdom, and Switzerland specific investigative jurisdictions, Congress should require DOJ, Treasury/FinCEN, FBI, IRS-CI, and other responsible agencies to prepare targeted international evidence report keyed to the identified transactions and counterparties. For each jurisdiction, the record should identify the account, entity, trust, property, intermediary, meeting, transfer, or beneficial owner at issue; the legal mechanism available to obtain or preserve the evidence; the reported banking, KYC/AML, source-of-funds, beneficial-ownership, corporate, trust, property, tax, travel, communications, and transaction records; and any step necessary to prevent dissipation or further movement of potentially recoverable assets. Where the evidence suggests that the funds may include U.S. taxpayer money obtained by fraud or diverted from a federally funded purpose, that federal source should be identified expressly in the record and traced through every subsequent transfer.

For sanctions-sensitive oil and cross-border financial transactions, Congress should obtain the same categories of records federal investigators use to reconstruct concealed routing: SWIFT messages; correspondent-bank and intermediary-bank records; sanctions-screening results; KYC/AML and beneficial-ownership files; bank compliance inquiries and responses; invoices and revised invoices; vendor forms; payment instructions; corporate and domain records; account-opening materials; exchange-house and money-service-business records; and contemporaneous communications showing why an entity, account, jurisdiction, or transaction description was selected or changed. The inquiry should compare nominal counterparties with actual principals, sources, controllers, purchasers, and beneficiaries and identify recurring entity churn, addresses, telephone numbers, officers, administrators, domains, and financial institutions.

For Global Magnitsky and related visa-accountability review, Congress should obtain from Treasury and State any existing derogatory-information files, sanctions reports, designation memoranda, interagency recommendations, ownership-and-control analyses, visa-restriction records, and communications concerning identified KRG, KDP, security, commercial, or Barzani-linked persons,

subject to appropriate classification and law-enforcement protections. The Committee should also preserve the record necessary to support a formal 22 U.S.C. § 10102(d) referral.

For the alleged Cupp-Sakhaei Switzerland meeting, Congress should obtain travel records, calendars, expense records, communications, meeting notes, draft agreements, contracts, banking records, corporate records, and communications with Moore, Golden Eagle entities, Barzani-linked principals, Sakhaei, and other identified participants sufficient to reconstruct the purpose and contemplated transaction.

For any inquiry into Aziz's naturalization, Congress should proceed only on a legitimate oversight basis and subject to applicable privacy and disclosure restrictions, obtaining from DHS/USCIS only those A-file, naturalization, interview, sworn-statement, and background materials necessary to test whether the naturalization was lawfully procured and whether any material fact was concealed or willfully misrepresented.

Congress should obtain the complete KRG-Lakhani-Rosneft and related oil-intermediary record to the extent available through United States process, including KRG contracts, oil-sale agreements, financing arrangements, payment schedules, SWIFT and correspondent-bank records, compliance reviews, beneficial-ownership records, offshore-company files, shipping and broker records, and communications with United States banks or agencies. The inquiry should include the reported Rosneft payment routed through Citigroup in New York, the proposed IMOCO/Golden Eagle oil-export arrangement, and any Lakhani-controlled or other offshore vehicle used to receive, route, secure, or distribute KRG oil proceeds.

For Golden Eagle and related entities, Congress should obtain federal contract and assistance payment records, bank statements, subsidiary and affiliate ledgers, GEGI account histories, Ster Group transfer records, family-expense ledgers, property-purchase and carrying-cost records, tax records available through lawful process, and records sufficient to determine whether United States contract or assistance funds entered common accounts or financial channels from which private Barzani expenditures were made. The inquiry should reconstruct the full 31-property United States portfolio as a single dataset and trace both purchase and disposition proceeds.
For the reported $29 million in Barzani-family spending traced by OCCRP to Golden Eagle Global and Ster Group, Congress should require a transaction-level source-and-disposition reconciliation: originating entity and account; lawful business or other source; beneficial owner; person authorizing the transfer; every intermediary bank, trust, company, law-firm or escrow account; United States recipient; stated purpose; tax and information-reporting treatment; property or expense ultimately funded; and final economic beneficiary. Congress should separately identify every United States professional or institution that formed, administered, received, transmitted, documented, reported, or invested the funds and determine what source-of-funds, beneficial-ownership, KYC/AML, tax, or other compliance steps applied and were actually taken. The purpose is to establish the financial facts, not to presume that any transfer or facilitator was unlawful.

For the alleged United States Government employee killing, Congress should obtain from DOJ, FBI, State, Defense, and appropriate Intelligence Community elements all records sufficient to identify

the victim, assignment, circumstances and cause of death, suspected participants, relevant KRG/KDP/security-force communications, any Iran or IRGC transfer component, investigative or counterintelligence assessments, interagency handling, and subsequent policy decisions. Classified or source-sensitive material should be reviewed in closed or classified session where necessary.

Congress should request from DEA, FBI, DOJ, Treasury, State, and relevant intelligence components any records concerning alleged narcotics trafficking, precursor procurement, methamphetamine production, cocaine distribution, or related financial flows involving persons or entities identified in the pleadings, and should distinguish raw intelligence or leads from corroborated investigative findings, charges, and adjudicated facts.

Congress should request DHS and USCIS to provide the authoritative immigration record concerning Masrour Barzani, including the date and legal basis of any lawful permanent resident status, material applications or renewals, required disclosures concerning foreign governmental or intelligence positions, and any subsequent information relevant under applicable immigration law.

For Kurdistan24, Congress should obtain U.S. corporate and bureau records, ownership and beneficial-ownership records, budgets, payroll and compensation records, transfers from Iraq or third countries, editorial policies, communications with Barzani/KRG/KDP officials, instructions concerning U.S. coverage, communications with registered FARA agents, White House/State/Pentagon/Congressional contact records, and documents sufficient to identify who controlled and financed the Washington bureau and its output. The inquiry should include DOJ/FARA records sufficient to determine whether the bureau or its personnel were ever evaluated for registration or an exemption.

For the Yazidi/Sinjar inquiry, Congress should obtain relevant 2014 State Department, Defense Department, Intelligence Community, Joint Operations Center-Erbil, coalition, Peshmerga-assistance, and diplomatic records concerning warnings of the ISIS assault, the disposition and withdrawal of Peshmerga forces, communications with KRG/KDP leadership, evacuation or civilian-warning efforts, and the subsequent decision to expand U.S. arms, training, equipment, or other support. For continuity of KRG Washington representation, Congress should obtain the corresponding FARA and governmental-contact records for Bayan Sami Abdul Rahman's eight-year Washington tenure as well as Treefa Aziz's tenure.

For the alleged transfer or compromise of U.S.-owned intelligence, Congress should obtain from Defense, State, FBI, ODNI and relevant Intelligence Community components all liaison agreements, dissemination restrictions, originator-control markings, access logs, audit trails, intelligence-sharing memoranda, damage assessments, counterintelligence reporting, security-violation records, classification guides, export-control determinations, incident reports, and communications concerning any suspected KRG-, KDP-, or Barzani-linked disclosure to Iran, the IRGC, Iranian intelligence, or aligned proxy actors. Classified materials should be reviewed in closed session and protected from unnecessary public disclosure.

For the Aziz diplomatic-status issue, Congress should obtain from the Department of State and the Office of Foreign Missions all records concerning the status of Treefa Aziz and the KRG Washington Representation, including any accreditation finding, report, or determination, diplomatic credential, privilege or immunity, tax or customs treatment, mission or representative status, vehicle or property privilege, correspondence concerning recognition, and any record that Aziz or the KRG office be treated as equivalent to an ambassador, embassy, diplomatic mission, or other accredited diplomatic person or entity. Those records should be compared with the District of Columbia action, the relevant FARA filings, KRG publications, communications with Congress and Executive Branch agencies, and any representations to financial or private institutions.

Congress should also obtain the complete District of Columbia corporate-registration history for the KRG Washington Representation and any related entity, including formation documents, registered-agent records, annual reports, amendments, current status, and historical names and addresses. Those domestic corporate records should be compared with State Department accreditation records, FARA filings, tax and property records, banking KYC materials, and representations made to courts or federal agencies so that ordinary corporate existence is not confused with diplomatic or sovereign status.

The completeness of the record should not depend upon production by any single agency, law firm, foreign governmental office, registrant, financial institution, nonprofit, or alleged participant. Material facts should be independently reconstructed through parallel sources, including governmental files, counterparties, banking and corporate records, custodians, witnesses, whistleblowers, contemporaneous communications, and transactional records. Where a later explanation conflicts with contemporaneous documents created by, received by, or circulated to the same person, Congress should determine whether the two can be reconciled and give appropriate evidentiary weight to the contemporaneous record.

Because formal records may not reveal how a closed or hierarchical structure actually operated, Congress should affirmatively seek testimony from former officials, employees, contractors, accountants, bankers, attorneys, security personnel, corporate administrators, and other insiders capable of explaining who made decisions, who issued instructions, who controlled funds, and how formal processes differed from actual practice. Such testimony should be tested against contemporaneous records and protected through the confidential witness and source procedures described below.

Congressional investigators should promptly and confidentially interview cooperating witnesses and persons identified by KVF who consent to participate, before memories fade, records become unavailable, or retaliatory pressure affects their willingness or ability to testify. Congress should provide an authorized and protected means of communication consistent with appropriate security practices. Where credible safety or retaliation concerns exist, congressional investigators should permit initial information to be furnished anonymously or pseudonymously, with identifying information disclosed only to authorized committee personnel when necessary and under appropriate protective arrangements. Congressional practice recognizes that a committee may protect a witness's public identity to guard against retaliation while still testing the witness's

information against documents, independent witnesses, transactional records, and governmental files. Source protection and rigorous verification are complementary, not competing, investigative objectives. Public disclosure should be calibrated so that congressional oversight does not itself expose witnesses, victims, confidential sources, or cooperating persons to avoidable risk.

Where material factual disputes remain, Congress should use formal transcribed staff interviews and, where appropriate, sworn testimony so that the exact questions and answers are preserved and can be compared with contemporaneous records. Witnesses should be advised of the obligation to provide truthful information. A precise transcript is particularly important where an answer is categorical, qualified by personal knowledge, framed as belief, or stated as a failure of recollection, because those formulations present different evidentiary questions.

Where committees review formal investigative responses from Executive Branch agencies, those responses should identify the records reviewed, investigative steps taken, factual findings reached, and remedial action proposed or declined; explain any material limitation, withholding, or departure from established practice; and be reviewed or approved by an appropriately responsible senior official so that Congress can independently assess the sufficiency and reasonableness of the response and the agency can be held institutionally accountable for it.

KVF is prepared to organize its production as an indexed evidentiary appendix and representation-and-evidence matrix. For each material issue, the matrix can identify who made the statement or performed the act; the exact representation or conduct; the date and forum; the objective record; contrary or qualifying evidence; what information existed beforehand; why the matter was material to federal oversight or decision-making; and what additional document, witness, agency file, or statutory element remains to be established. This format would allow committee counsel to test the evidence independently rather than accept characterization by any party.

Congress should also obtain records sufficient to identify the source and conditions of legal-defense funding for relevant participants, including engagement agreements, invoices, payment instructions, reimbursements, indemnities, guaranties, trust-account credits, third-party payor communications, and documents reflecting any ability of the payor to direct litigation, testimony, cooperation, or document production. The existence of third-party funding is not itself proof of impropriety; its relevance lies in whether undisclosed funding bears on foreign-principal influence, conflicts, witness independence, litigation control, or use of United States-derived or otherwise prohibited funds.

Congress should also seek nonprivileged records sufficient to determine how United States law firms handled any third-party-funded Barzani representation, including the identity of each third-party payer; engagement and payment-source records; billing and payment instructions; trust-account and escrow ledgers; source-of-funds records; conflict-check and matter-opening records; records identifying who approved receipt of third-party funds; and records reflecting any informed-consent or other third-party-payment compliance process where lawfully obtainable. The inquiry should distinguish the source and conditions of compensation from privileged legal advice.

For asset recovery, Congress should request an interagency tracing memorandum identifying potentially recoverable property, the suspected predicate offense or diversion connected to each asset, the ownership and beneficial-ownership chain, any third-party or nominee holder, the applicable civil or criminal forfeiture theory, preservation or restraint steps already taken or considered, and any legal or evidentiary obstacle to recovery. Congress should also determine whether additional assets should be referred promptly to DOJ's Money Laundering and Asset Recovery Section or other responsible components for preservation, restraint, forfeiture, restitution, restoration, or other lawful recovery.

Parallel law-enforcement activity is not a reason for congressional inaction. Congressional and criminal investigations serve overlapping but distinct institutional purposes and possess different tools. Congress should seek lawful coordination with DOJ and other responsible agencies, obtain what can appropriately be provided, preserve its own independent oversight record, and refer matters supported by that record for such additional investigative or enforcement action as the evidence warrants.

During the period preceding the September 2026 Coalition transition milestone for support to counter-ISIS operations in Syria from Iraq, Plaintiffs and their investigators repeatedly brought information concerning alleged Barzani-linked corruption, sanctions evasion, and alleged misuse or diversion of American resources to responsible U.S. officials.

Congress should determine whether any conduct established through investigation has consequences under applicable immigration law.

Concrete Oversight Actions Available Under Existing Authority

The factual questions presented in this *Petition* can be tested through existing congressional and Executive Branch mechanisms. Congress may consider the following actions, with each investigative or enforcement determination remaining subject to the governing evidentiary and legal standards:

Across these actions, Congress should apply one common responsibility protocol: for every material transaction, representation, payment, transfer, filing, contract, or asset, identify not merely the entity or person named on the document, but the individual who directed it, approved it, financed it, caused it to be made, received notice concerning it, exercised authority to stop or correct it, and ultimately benefited from it. Where the governing statute imposes direct liability upon persons who personally participate in prohibited conduct, Congress should not assume that formal corporate separateness, nominal title, or use of an intermediary resolves the question of individual responsibility.

1. Request a GAO audit of United States assistance provided to or for the benefit of KRG and Peshmerga forces. The review should reconcile appropriations, obligations, disbursements, payroll and stipend rosters, equipment transfers, end-use records, contractor payments, and actual verified beneficiaries. GAO has previously found limited DOD visibility and incomplete transfer

documentation for Iraq Train and Equip Fund equipment transferred to the Government of Iraq or the Kurdistan Regional Government, providing a concrete oversight model for renewed review.

2. Require a person-by-person and unit-by-unit reconciliation of Peshmerga payroll assistance. Congress should request that DOD, State, the relevant Inspectors General, and GAO identify every personnel roster used to justify United States-funded stipends or reimbursements; compare those names against independently verified personnel records; calculate unsupported, duplicate, deceased, departed, or otherwise ineligible entries; identify the officials who prepared, certified, approved, and received the resulting funds; and trace any resulting overpayment or diversion.

3. Request a government-wide accounting of DOD, State, USAID-originated, and successor foreign-assistance programs involving the Kurdistan Region. The review should cover contracts, grants, cooperative agreements, subawards, stabilization programs, humanitarian assistance, commodities, equipment, training, and other federally financed benefits. GAO has previously documented government-wide tracking limitations involving DOD, State, and USAID contracts and assistance instruments in Iraq and Afghanistan; Congress should determine whether comparable gaps affected KRG-directed or KRG-benefiting programs and whether present records permit a complete reconciliation. The accounting should expressly include every material federal funding and support channel identified elsewhere in this *Petition*, including DOD and DLA; State, including INL and the Bureau of Counterterrorism; DFC and predecessor OPIC; DTRA; USDA, including FAS and NIFA; USAID; Treasury-supported programs; and every associated Inspector General or implementing agency. Congress should require each agency to certify the amount and form of United States value provided, the recipient and subrecipient, implementing contractor or grantee, beneficial end user, purpose, payment or transfer mechanism, monitoring history, questioned costs, fraud reports, and disposition of any recoverable funds or assets.

4. Obtain the complete Defense Logistics Agency contracting and investigative record underlying the April 22, 2026 forfeiture complaint. The production should include procurement files, bid and pricing materials, invoices, payment records, fuel-delivery records, contractor communications, bank records, beneficial-ownership information, investigative reports, and records supporting DOJ's allegation that approximately $30 million in DLA-derived proceeds entered a structure established for Mansour Barzani's private benefit. The complaint's allegations remain to be proved.

5. Request DOJ and Treasury to prepare a consolidated asset-tracing memorandum. The memorandum should identify known or suspected United States and foreign assets; the evidentiary basis connecting each asset to a person, entity, transaction, or alleged proceeds stream; the applicable forfeiture or recovery authority; preservation or restraint options; and available international-cooperation mechanisms in the United Kingdom, UAE, Switzerland, or other relevant jurisdictions.

6. Request DOJ's Office of International Affairs to identify available international legal-assistance channels for each relevant jurisdiction. For the United Kingdom, that analysis should address the in-force U.S.-UK MLAT and UK restraint, confiscation, and civil-recovery procedures. For the UAE, it should distinguish the pending bilateral MLAT from presently available treaty, convention,

reciprocity, comity, letters-rogatory, financial-intelligence, or other lawful assistance mechanisms, and should identify the specific UAE authority and evidentiary requirements applicable to each requested measure.

7. Ask the Senate Foreign Relations Committee and Executive Branch to confirm the present status and operational consequences of the U.S.-UAE MLAT. Congress should determine whether existing cooperation is adequate for asset tracing, banking evidence, searches, seizures, preservation, and forfeiture assistance; what gaps remain while Treaty Document 119-1 is pending; and what additional treaty, statutory, appropriations, or diplomatic action, if any, is warranted.

8. Refer substantiated evidence of serious human-rights abuse or corruption to Treasury and State for review under the Global Magnitsky framework. Any record should identify the particular person, conduct, evidentiary source, dates, assets, and criteria potentially implicated rather than treating designation as automatic. OFAC administers the Global Magnitsky sanctions program under Executive Order 13818 and related statutory and regulatory authorities; the designation decision belongs to the responsible Executive Branch authorities under those standards.

9. Request OFAC and FinCEN review of Iran-facing oil, banking, and intermediary activity. Congress should ask whether identified persons, companies, banks, exchange houses, trucking or shipping networks, oil transactions, correspondent-account activity, or intermediaries intersect sanctioned Iranian persons, petroleum networks, IRGC-linked entities, or recognized sanctions-evasion typologies, and should require the agencies to distinguish intelligence or investigative leads from established violations.

That review should expressly compare identified counterparties, ownership and control, transaction descriptions, oil and shipping or trucking activity, import-export documentation, bank-account access, and payment routing against FinCEN's October 1, 2026 *A7 Network* red flags and current OFAC data. A red-flag match is an investigative lead, not proof of unlawful conduct. Congress should also require transaction-date analysis of direct and indirect blocked-person ownership under OFAC's 50 Percent Rule and should distinguish civil blocking or strict-liability issues from evasion, causation, facilitation, knowledge, and criminal-intent standards under the particular sanctions program. If the evidentiary record establishes a network-level illicit-finance threat, Congress should ask Treasury whether existing special-measure authorities, including section 9714(a) of the Combating Russian Money Laundering Act, are applicable; reference to that authority does not imply that its statutory predicates are presently satisfied here. See U.S. Department of the Treasury, *Operation Economic Outcast Takes Unprecedented Action Against Sanctions Evasion Network Used by Iran* (Oct. 1, 2026).

Congress should additionally ask Treasury to determine whether the evidence warrants analysis under 31 U.S.C. § 5318A, including whether any relevant foreign financial institution, class of transactions, or type of account presents a primary money-laundering concern and whether any special measure would be appropriate. That request should be framed as an agency determination on statutory predicates, not as a congressional finding that those predicates are satisfied.

10. Require preservation of banking, corporate, property, contracting, and communications records. Preservation requests should cover relevant United States and foreign companies, trusts, banks, titleholders, contractors, attorneys or fiduciaries acting in nonprivileged transactional capacities, procurement systems, payroll systems, communications providers, and governmental offices. The purpose is to preserve potentially material evidence while ownership, source of funds, control, direction, and ultimate benefit are tested.

11. Obtain sworn testimony from the officials and intermediaries who can authenticate the transaction chains. Witnesses should be questioned separately about source of funds, beneficial ownership, procurement decisions, payroll certifications, governmental instructions, FARA representations, asset purchases, international transfers, and the provenance of factual representations made to the United States, with contrary evidence preserved and tested. This witness plan should expressly include current and former United States officials who served in, supervised, funded, contracted with, audited, or otherwise had responsibility for Iraq or the subnational Kurdistan Region, while preserving the separate institutional inquiry in Item 17 into what the United States Government knew and how its safeguards functioned.

12. Construct a global asset and beneficial-ownership ledger. For each identified United States, United Kingdom, UAE, Swiss, or other asset, Congress should record the legal owner, asserted beneficial owner, acquisition date, purchase price, financing, source of funds, carrying costs, rental or sale proceeds, controlling persons, intermediaries, and any connection to United States contracts, assistance, public revenues, or other investigated funds. Formal title should be distinguished from proven beneficial ownership.

13. Reconcile financial disclosures against the asset ledger. Congress should obtain any Iraqi or KRG financial declarations lawfully required of relevant officials and compare them with corporate, banking, land-registry, trust, tax, and beneficial-ownership records. Any discrepancy should be treated as an investigative lead requiring verification, not as proof of illicit enrichment standing alone.

14. Refer any sufficiently developed federal criminal, civil-fraud, forfeiture, tax, sanctions, FARA, procurement, or assistance-fraud package to the appropriate agency for intake. Each record should identify the actor, transaction, evidence, applicable statute or regulation, and unresolved factual question rather than asking an agency to infer liability from association, family relationship, office, professional status, or wealth.

15. Require periodic reporting to Congress on recovery and accountability efforts. Agencies should report amounts identified, preserved, restrained, forfeited, recouped, offset, restituted, or returned; foreign-assistance requests submitted and executed; unresolved evidentiary or legal impediments; witness-protection issues; and recommendations for any statutory or appropriations gaps that prevent recovery of United States taxpayer funds or effective oversight.

16. Trace professional and commercial intermediary payments derived from potentially recoverable proceeds. Congress should request that DOJ, Treasury, appropriate Inspectors General,

and relevant agencies identify payments from investigated contracts, public revenues, trusts, shell companies, property transactions, or other potentially forfeitable sources to lawyers, law firms, accountants, accounting firms, consultants, title and escrow companies, fiduciaries, lobbyists, public-relations firms, real-estate professionals, corporate-service providers, and other businesses. Investigators should determine the source and path of the funds, the value and services provided, the recipient's knowledge or notice, the subsequent disposition of the funds, and any applicable innocent-owner, bona-fide-purchaser, value-given, or other statutory protection. Receipt of funds alone should not be treated as evidence of knowing participation in wrongdoing.

17. Reconstruct what United States officials knew, when they knew it, and what they did. Congress should obtain testimony and records from current and former United States officials responsible for Iraq and the Kurdistan Region, including relevant personnel of the Departments of State and Defense, Embassy Baghdad, the former U.S. Consulate in Erbil, DLA, USAID, Treasury, Inspectors General, military commands, security-cooperation offices, and contracting organizations. The inquiry should reconstruct warning signs, internal reporting, interagency information-sharing, end-use concerns, corruption reporting, representations received from KRG officials or representatives, corrective measures considered or taken, and any institutional assumptions that affected the intensity of federal scrutiny. The purpose should be to determine how the oversight system functioned, not to presume misconduct by any United States official.

18. Conduct a weapon-by-weapon end-use and potential material-support review. Congress should require DOD, State, DOJ, appropriate Inspectors General, and other responsible agencies to identify United States- and allied-origin weapons, ammunition, communications equipment, vehicles, or other military resources alleged to have been diverted, transferred, sold, or otherwise supplied to unauthorized recipients. For each item or shipment, investigators should reconstruct original transfer authority, serial or identifying information where available, recipient unit, chain of custody, intermediaries, purchaser, ultimate end user, payment mechanism, and whether any recipient was a sanctioned person, the IRGC or another designated foreign terrorist organization. Any potential application of 18 U.S.C. § 2339B or other criminal, sanctions, export-control, or arms-transfer law should be determined from the evidence and applicable statutory elements.

The review should expressly test whether any organized sales channel existed. Investigators should distinguish individual theft or unauthorized resale from coordinated diversion and determine whether commanders, procurement officials, brokers, political actors, security services, Barzani-linked companies, family-linked commercial intermediaries, or other persons participated in acquisition, release from custody, brokerage, resale, concealment, payment collection, or distribution of proceeds. Where market evidence exists, Congress should trace both the materiel and the money: who supplied the item, who sold it, who bought it, who received the proceeds, and whether the transaction was reported as a loss, authorized transfer, or suspected end-use violation.

19. Quantify counterfeiting and contraband losses and identify recoverable property. Congress should direct the appropriate agencies to calculate separately: (a) federal tax, customs, tariff, fee, and other governmental revenue losses; (b) state, local, foreign-government, or other public revenue losses where relevant; (c) provable economic injury to legitimate American and allied trademark

owners and businesses whose tobacco, alcohol, or other products were counterfeited; and (d) criminal proceeds and facilitating property potentially subject to restitution, forfeiture, seizure, tax recovery, customs enforcement, or other lawful remedies. Investigators should trace the resulting proceeds through accounts, companies, warehouses, vehicles, machinery, real estate, intermediaries, and successor assets.

20. Reopen the wartime-contracting accounting as it relates to the Kurdistan Region. Congress should determine whether losses, diversion, fraud, bribery, or private enrichment identified through this investigation constituted a previously unaccounted-for component of the broader waste and fraud documented during United States contingency operations in Iraq and Afghanistan. The review should compare present findings with the Commission on Wartime Contracting, SIGIR, GAO, DOD Inspector General, and other contemporaneous oversight records and determine whether known vulnerabilities were corrected, persisted, or were reproduced in later KRG-related contracting and assistance.

21. Conduct a representation-by-representation FARA and congressional-communications audit. Congress should obtain the complete record of representations made on behalf of the KRG or relevant officials to Congress, the Executive Branch, federal agencies, media, policy organizations, and other United States institutions and compare those representations chronologically with FARA filings, underlying instructions, compensation records, contemporaneous governmental information, and subsequently developed federal records. Congress should request appropriate review by DOJ's FARA authorities where the evidence raises questions concerning completeness, foreign-principal identity, direction or control, covered activities, exemptions, compensation, or material omissions. The inquiry should distinguish lawful advocacy from any independently supported disclosure or misrepresentation issue.

22. Require a coordinated federal tax, foreign-asset, and immigration-status review where lawfully authorized. Congress should request that the responsible agencies determine, through lawful committee and agency procedures, whether relevant United States tax, foreign-account, foreign-asset, trust, beneficial-ownership, immigration, and financial-disclosure obligations were satisfied. The review should reconcile asserted lawful-permanent-resident status, worldwide-income obligations where applicable, FBAR and other foreign-asset reporting, foreign trusts and entities, United States property, identified overseas assets, and source-of-funds evidence. Because federal tax and immigration records are subject to statutory confidentiality restrictions, Congress should proceed through appropriate authorized mechanisms rather than presume that every underlying record is publicly obtainable.

23. Establish confidential witness, whistleblower, and source-protection procedures. Congress should establish secure procedures for receiving sensitive evidence; permit confidential, classified, sealed, or in-camera submissions where legally appropriate; coordinate with responsible law-enforcement and diplomatic authorities concerning credible threats; preserve identifying information on a need-to-know basis; and ensure that fear of retaliation does not prevent Congress from obtaining relevant evidence. Any protective measure should remain subject to applicable congressional rules, law, due-process requirements, and legitimate investigative needs.

24. Refer substantiated evidence of possible federal criminal conduct to the Department of Justice and other appropriate law-enforcement authorities. Where congressional investigation, sworn testimony, subpoenaed records, financial tracing, audits, or agency materials develop evidence reasonably indicating possible violations of federal criminal law, Congress should preserve and transmit the relevant evidence and investigative findings to the Department of Justice, the FBI, appropriate United States Attorneys, Inspectors General, Treasury components, or other competent enforcement authorities for independent investigation and, where warranted, prosecution or other enforcement action. Congress need not determine criminal guilt before making such a referral, and the referral should not predetermine the Department of Justice's exercise of prosecutorial discretion. Congress's role is to preserve, develop, and transmit evidence warranting further investigation; charging decisions remain with the Executive Branch. A referral should expressly request consideration of associated civil, forfeiture, restitution, administrative, and recovery authorities rather than treating the criminal charging decision as the sole measure of federal interest.

25. Require a whole-of-government recovery assessment, not merely a criminal referral. Where congressional investigation identifies a reasonably substantiated financial loss to the United States or potentially recoverable proceeds or property, Congress should request that DOJ and the relevant agencies identify every legally available recovery channel, including criminal forfeiture, civil forfeiture, civil recovery, administrative collection, statutory penalties, restitution, money judgments, tax or customs assessment, interest, and other remedies authorized by the governing statute. The assessment should identify the claimed loss, applicable legal authority, responsible agency or component, evidentiary standard, limitation period, presently identifiable assets, any foreign or domestic tracing required, and steps necessary to prevent dissipation or transfer. Current DOJ practice demonstrates why this assessment should occur independently of the ultimate charging decision. In the *Pan* matters, criminal prosecution, administrative duty and penalty demands, civil recovery, and forfeiture have proceeded through separate but complementary mechanisms. Congress should therefore transmit evidence not merely for a binary prosecute-or-decline determination, but also for a documented assessment of what money or property the United States can lawfully recover.

26. Verify the accuracy, adequacy, completeness, and transparency of disclosures and statements made to United States Government institutions by KRG representatives and FARA-registered representatives. Congress should obtain and preserve the exact wording, date, audience, supporting materials, instructions, and factual basis for material representations made by current KRG Representative Treefa Aziz, her immediate predecessor Bayan Sami Abdul Rahman, and relevant FARA-registered agents, attorneys, lobbyists, consultants, or other representatives acting for the KRG or related foreign principals. The committees should compare those statements and filings with contemporaneous corporate, banking, beneficial-ownership, contracting, tax, sanctions, human-rights, security, diplomatic-status, and federal-agency records; determine whether any material statement or required disclosure was inaccurate, incomplete, misleading, inadequately transparent, or later contradicted by information then known or reasonably available to the speaker; identify whether any correction, supplementation, or qualification was made; and request appropriate

agency review where the evidence warrants it. This action is a verification measure, not a presumption that Aziz, Abdul Rahman, or any registered representative made a false statement or violated FARA.

27. Quantify cumulative Treasury harm and reconstruct domestic facilitation. Congress should direct GAO, IRS, Treasury, DOJ, relevant Inspectors General, and other competent agencies, through lawful procedures and subject to tax-return confidentiality and other applicable restrictions, to produce a category-by-category and year-by-year accounting of every substantiated United States financial loss identified in this Petition. The accounting should separately state military-payroll and assistance losses, procurement and contracting losses, tax deficiencies, penalties and interest, customs or other federal revenue losses, restitution or forfeiture amounts, and other recoverable sums; eliminate double counting; identify the evidentiary basis and legal authority for each amount; and identify every foreign or domestic actor whose conduct materially caused, enabled, concealed, prolonged, or profited from the loss. For every material foreign-to-U.S. transfer, the agencies should reconstruct both sides of the transaction: the foreign beneficial owner and the domestic account, entity, professional, or institution that received, formed, documented, transmitted, invested, reported, or sheltered the funds.

28. Conduct a current Iran-oil, secondary-sanctions, and correspondent-banking exposure review. Congress should direct Treasury, OFAC, FinCEN, DOJ, State, and appropriate intelligence and Inspector General components to reconstruct every material Iran-facing oil or financial transaction identified in this Petition. For each transaction, agencies should identify the commodity and asserted origin; destination; seller and purchaser; broker, transporter, vessel or trucking route; refinery or blending point; invoice and certificate-of-origin history; originating, intermediary, and correspondent banks; beneficial owners; payment currency; sanctions-screening results; and ultimate beneficiary. Agencies should determine whether any Barzani-linked official, entity, bank, trader, transporter, intermediary, or United States facilitator knowingly participated in, financed, documented, concealed, or benefited from conduct that violated, evaded, or exposed participants to United States sanctions, including any applicable secondary-sanctions or correspondent-account consequences. The review should distinguish allegations and red flags from established violations and should apply the transaction-date law and sanctions program actually in force.

29. Require a coordinated U.S.-asset recovery and OFAC-gatekeeper assessment for foreign-state-linked commercial assets. Congress should direct DOJ, Treasury, OFAC, FinCEN, State, and other competent agencies to identify any material United States commercial asset, company interest, trust interest, account, real property, sale proceeds, or other property associated with KRG or Barzani-linked persons and determine, asset by asset, whether judicial preservation, forfeiture, judgment-enforcement, creditor, sanctions, or OFAC licensing authorities may apply. The assessment should address beneficial ownership, operational control, alter-ego or agency issues where legally relevant, competing claims, transfer restrictions, and whether immediate preservation measures are warranted pending completion of the factual and legal inquiry. The *Citgo/PDV Holding* proceedings should be treated as a methodological example of coordinated judicial and Treasury review, not as proof that the same legal predicates exist here. See Source 210.

THE ULTIMATE OVERSIGHT QUESTIONS FOR CONGRESS

After examining the financial, contracting, beneficial-ownership, foreign-influence, human-rights, national-security, and domestic-facilitation issues presented in this Petition, Congress should determine the institutional consequences of whatever the evidence ultimately establishes.

1. FUTURE UNITED STATES SUPPORT. What level and form of future United States political, military, financial, procurement, diplomatic, and institutional support should be extended to the subnational Kurdistan Regional Government of Iraq if investigation substantiates that governmental structures, officials, or affiliated actors were used to facilitate corruption, conceal beneficial ownership, misuse United States resources, defraud United States programs, advance private family interests, or frustrate accountability?

2. THE KRG WASHINGTON OPERATION. How should the United States Government formally characterize and treat the KRG's Washington, D.C. operation: as the representation of a constitutionally recognized subnational government within Iraq, as a foreign-principal office operating under FARA, or in some other legally defined capacity? Congress should determine its precise legal and institutional status, whether its corporate or organizational form and public-facing diplomatic presentation have been accurately and consistently represented to United States institutions, and what privileges, access, titles, representational conventions, governmental courtesies, and verification requirements properly attach to that status.

3. THE CREDIBILITY AND VERIFICATION OF KRG AND FARA REPRESENTATIONS. What evidentiary weight and institutional credibility should Congress and Executive Branch agencies give to representations made by KRG officials, employees, lobbyists, attorneys, consultants, and other FARA-registered agents when those statements concern beneficial ownership, source of funds, security cooperation, human rights, corruption, contracting integrity, sanctions compliance, official status, or the conduct and financial interests of Barzani-family members? The issue is not whether Congress should prejudge the KRG or its representatives. It is whether American institutions should rely on material representations without independent verification where the evidentiary record identifies substantial questions concerning hidden ownership, financial flows, procurement fraud, domestic intermediaries, or the possible use of governmental status to advance private interests.

4. PETITION FOR FEDERAL INVESTIGATION AND, WHERE WARRANTED, PROSECUTION. If congressional investigation develops substantiated evidence of possible federal criminal conduct, should Congress transmit the relevant evidence and findings to the Department of Justice and other competent law-enforcement authorities for independent investigation and, where warranted, prosecution or other enforcement action? Such a Petition should not be treated as an adjudication of guilt or as a direction to prosecute; charging decisions remain with the Executive Branch.

Congress should finally determine whether future dealings with the KRG should proceed on ordinary diplomatic and policy assumptions or under heightened documentary verification, beneficial-ownership transparency, source-of-funds scrutiny, conflict-of-interest review, and independent corroboration. The answer should be calibrated to the evidence actually established and should

distinguish legitimate governmental cooperation from any misconduct proved as to particular persons, offices, entities, or transactions.

DOJ developments during the final preparation of this Petition identify two additional institutional questions that should now be stated expressly.

5. TORTURE, REPRESSION, AND COMMAND RESPONSIBILITY. If the evidence substantiates allegations that United States citizens, journalists, political opponents, critics, witnesses, or other persons were arbitrarily detained, tortured, threatened, assaulted, or otherwise subjected to serious abuse by KRG security, intelligence, military, detention, or affiliated personnel, who actually ordered, authorized, approved, knew of, facilitated, tolerated, or possessed authority to prevent or stop that conduct? Congress should determine the actual chain of command – not merely formal titles – including who controlled the relevant institutions, who received reports, who issued instructions, who exercised release or detention authority, and whether senior officials directed or permitted abuse through subordinates. The October 8, 2026 *Maduro Superseding Indictment* demonstrates the present federal importance of those questions: DOJ alleges that senior foreign officials exercised control over military, judicial, and law-enforcement institutions and used subordinates in a system involving arbitrary detention and torture, including torture of United States citizens. hose allegations concern Venezuela and establish no fact concerning the KRG or any Barzani . They nevertheless demonstrate why command, approval, institutional control, and abuse through subordinates are proper subjects of federal investigation where comparable allegations arise.

6. COMMAND, PROCEEDS, AND ASSET RECOVERY. Where substantiated evidence links alleged abuse of governmental authority, torture, repression, corruption, procurement fraud, or diversion of public resources to private enrichment or identifiable property, should Congress require federal agencies to investigate the command structure and financial structure together – tracing both who exercised coercive authority and who ultimately received, controlled, concealed, transferred, or benefited from the resulting assets? The October 8 *Maduro Superseding Indictment* is significant because the federal prosecution does not treat alleged torture and property consequences as wholly unrelated subjects; federal law permits forfeiture allegations tied to property traceable to or used to facilitate qualifying offenses. That framework should not be imputed to any Barzani without proof. But together with DOJ's separate California forfeiture action alleging a Barzani-linked scheme to defraud the United States, it presents an important oversight question: whether Congress and federal investigators should follow the chain of command and the money simultaneously rather than examining alleged coercive conduct and financial enrichment in separate silos.

7. CUMULATIVE TREASURY HARM AND DOMESTIC FACILITATION. What is the total substantiated financial loss to the United States, by category and year, from any proven payroll fraud, procurement fraud, diversion of federal assistance, unpaid federal tax obligations, reporting-related penalties and interest, or other U.S.-connected financial misconduct described in this Petition; and did any United States facilitator, intermediary, agent, or collaborator knowingly cause, enable, conceal, prolong, or profit from that loss? Congress should require a defensible calculation that eliminates double counting and distinguishes direct Treasury loss, private commercial injury, criminal proceeds, recoverable property, penalties, and interest.

8. IRAN-FACING OIL, SECONDARY SANCTIONS, AND U.S. FINANCIAL ACCESS. Did any Barzani-linked official, entity, bank, trader, transporter, intermediary, or United States facilitator participate in, finance, document, conceal, or benefit from oil or financial transactions involving Iran in a manner that violated, evaded, or exposed participants to United States sanctions, including secondary sanctions applicable to foreign financial institutions or other facilitators? Congress should determine who moved the oil, who moved the money, which banks and correspondent channels touched the transactions, what sanctions applied on the transaction date, and whether any domestic or foreign intermediary knowingly preserved access to the United States financial system for activity that applicable sanctions were designed to restrict.

9. U.S.-BASED ASSETS, JUDICIAL RECOVERY, AND OFAC CONTROL. If investigation establishes that KRG- or Barzani-linked commercial assets, companies, trusts, accounts, real estate, sale proceeds, or other property in the United States are connected to conduct giving rise to lawful recovery, creditor, forfeiture, or sanctions consequences, what combination of judicial preservation or recovery authority and Treasury/OFAC licensing or sanctions authority should be used to prevent dissipation, protect competing lawful claims, and preserve assets pending final disposition?

The inquiry should not end with whether federal criminal charges are warranted. Congress should determine what financial loss the United States suffered; what proceeds or facilitating property can be identified; what property may be traced into successor or substitute assets; and what criminal, civil, forfeiture, administrative, restitution, tax, customs, penalty, judgment-enforcement, or other recovery mechanisms are lawfully available. Current federal practice demonstrates that prosecution and recovery can proceed through parallel mechanisms and that different levels of culpability may produce different remedies. The objective should be to follow both the chain of command and the money – from authorization and conduct through proceeds, transfer, concealment, beneficial ownership, ultimate benefit, and lawful recovery.

XI. CONCLUSION: THE QUESTIONS CAN BE ANSWERED

Congress need not presume liability to insist upon a complete record. It need not accept every allegation to recognize that the convergence of federal pleadings, financial records, governmental materials, witness evidence, and public reporting now demands a universal accounting.

KVF is prepared to share with the Committee and committee staff the investigative information lawfully in our possession, including bank and wire records, corporate and trust documents, property records, correspondence, court filings, Treasury materials, the March 20, 2026 Notice, the Virginia State Bar record concerning Ms. Aziz, and other supporting documentation. We have compiled an extensive list of witnesses and of persons identified in Plaintiffs' investigative materials, which we will provide to congressional investigators under arrangements that protect the lists and the people on them. KVF is also prepared to furnish an indexed evidentiary appendix cross-referencing material factual assertions and investigative leads to the underlying document, governmental record, court

filing, financial record, communication, witness source, or other supporting material, together with the representation-and-evidence matrix described above.

This *Petition* is not directed against the Kurdish people or legitimate U.S. cooperation with the Kurdistan Region. A genuine partner relationship is strengthened when credible allegations are investigated rather than ignored. The materials presently available identify substantial outstanding factual, financial, national-security, and oversight questions that should not remain unresolved.

The financial inquiry should therefore end with an accounting, not an impression: what the United States spent; what, if anything, was improperly obtained, diverted, withheld, or left unpaid; what was recovered or remains recoverable; and whether any domestic professional or institution knowingly helped cause or conceal an established loss. The Petition does not presume that every alleged channel produced a Treasury loss, but it asks Congress to calculate every loss that the evidence proves.

Congress may ultimately determine that particular allegations are unsubstantiated, that particular actors committed no wrongdoing, or that apparently related events were in fact unrelated. This Petition asks for no presumption beyond this: unanswered questions of this gravity warrant answers. The central question is whether the verified links converge on Masrour Barzani, other Barzani family members, and Barzani-linked operatives or intermediaries as directing persons, beneficiaries, or connective actors across otherwise separate episodes. Congress should test that proposition from primary records, not assumption: obtain the records, compel testimony where appropriate, trace the funds, follow the instructions, access, and benefits, determine what the United States Government knew or reasonably should have known, and establish whether American institutions, taxpayer resources, or national-security interests were exploited.

Congress should seek an accountable factual record and the fullest transparency consistent with national security, law-enforcement interests, and witness safety.

Accountability requires Congress to follow the evidence without regard to status, influence, profession, or institutional affiliation, including where the evidence concerns foreign officials, United States persons, American professionals, nonprofits, contractors, or institutions that have received United States funds or governmental access. This *Petition* does not ask Congress to substitute accusation for proof; it asks Congress to obtain the proof, preserve it, test it under oath, and act on the resulting record.

A complete response should therefore do four things: prevent recurrence, protect witnesses and sources, establish accountability on a tested evidentiary record, and provide lawful remedies where injury or public loss is established. That framework does not prejudge guilt. It ensures that oversight ends not with description alone, but with a record capable of supporting justice, recovery, institutional correction, and measures designed to prevent recurrence.

This *Petition* respectfully requests that the appropriate committees investigate the facts, circumstances, causes, participants, governmental responses, and institutional failures described in

this *Petition*; convene hearings; obtain the complete underlying records; examine what the KRG's registered representatives and other relevant actors told the United States Government; test the actual foreign principals, beneficiaries, funding, direction, and activities behind those representations; and, after developing the evidentiary record, make such findings and reports, transmit substantiated matters to the responsible enforcement authorities, and recommend appropriate appropriations, sanctions, regulatory, administrative, civil, criminal, forfeiture, or other measures available under existing law as the evidence warrants.

Because several persons identified in this submission, including Treefa Aziz, presently represent or have represented KRG interests in Washington, KVF respectfully encourages the Committee to afford those persons an opportunity to respond to the documentary record and, where appropriate, to provide sworn testimony.

KVF further petitions that the appropriate committee call Masrour Barzani to appear personally and testify under oath concerning the matters within his first-hand knowledge, including the source, control, and disposition of relevant funds and assets; official compensation and benefits; United States assistance touching institutions under his authority; beneficial ownership and property interests; tax and foreign-financial reporting where applicable; and the factual basis for his response to the allegations and documentary evidence described in this *Petition*. The appropriate committee should also consider testimony from Areen Masrour Barzani concerning the same categories of personal tax and foreign-financial reporting only for periods in which authoritative records establish that such United States obligations applied to him, together with the pleaded financial-role allegations and any authenticated recordings or other evidence.

The evidence should be tested, the money traced, and the witnesses heard, and the American public provided an accounting consistent with the evidence.

To the best of KVF’s knowledge, and after reasonable inquiry, KVF has not knowingly obtained or submitted any evidence in violation of any law, rule, or regulation. In the interest of public service and securing accountability, the Kurdistan Victims Fund respectfully reserves the right to supplement this submission as additional public records, federal filings, witness information, financial records, or other relevant evidence becomes available.

Initial Evidence and Investigative Crosswalk

This crosswalk organizes the allegations, support, and investigative leads identified in the Petition by evidentiary status and the next records or witnesses needed. The original complaints, amended pleadings, exhibits, dispositions, and underlying records should be collected in a protected evidentiary packet. For each material allegation, committee staff should record the exact pleading paragraph or document page, source date, custodian, authentication status, contrary evidence, and the corresponding Petition section. Where a primary record has not yet been produced, that gap should remain explicit. Section and case-study references connect each entry to the detailed discussion.

ID	Matter and evidentiary status	Support identified in the Petition	Next primary records or witnesses
1	DLA fuel-contract and Foothill Road allegations. Federal civil-forfeiture allegations; liability unadjudicated.	Section V, DOJ Beverly Hills subsection; Appendix Sources 141-142. DOJ record and reported contractor identification are distinct sources.	Full complaint and exhibits; DLA bid, contract, delivery, and payment files; airport-access records; bank wires and closing files; knowledgeable contracting and closing personnel.
2	Two Beverly Hills acquisitions, approximately $47 million combined. Reported prices and ownership leads; common proceeds or ownership not established.	Priority Case Study Three; Section VI. Foothill Road and Canon Drive must be traced separately.	Recorded deeds; purchase and escrow files; bank and correspondent records; title-insurer files; source-of-funds documents; beneficial-owner and trustee testimony.
3	Offshore ownership and domestic professional administration. Court-described exchange, KVF-identified documents, and reporting; unlawful concealment not established.	Sections V and VII, including “American Lawyers, U.S. Banking Access” and “Moore and Reeder.” Preserve the Court’s contrary characterization.	Complete communications and attachments; trust and entity instruments; bank-reference and account files; disclosures; payment instructions; relevant fiduciary and professional custodians.

ID	Matter and evidentiary status	Support identified in the Petition	Next primary records or witnesses
4	Golden Eagle/GEGI procurement and SBA eligibility. Pleaded and reported allegations; comparison with the DLA matter requires proof of overlap.	Section V, Golden Eagle/GEGI and contract-by-contract audit subsections; Case Study Ten; Appendix Source 76.	SBA eligibility submissions; ownership and control records; award and modification files; performance, invoice, and payment evidence; agency reviewers and company custodians.
5	Peshmerga payroll and alleged private legal-fee diversion. Separate allegations; neither an extrapolation nor a large program total is a proved loss.	Section V, “Ghost Soldiers” and “Alleged Diversion of U.S. Peshmerga Funds.” KVF identifies internal records for authentication.	Award terms; funded rosters; verified personnel; certifications; treasury and bank ledgers; legal-fee invoices and payment-source records; program and payment custodians.
6	Oil revenue, Rosneft routing, Iran-facing activity, and the Cupp meeting. Reporting and pleading allegations; sanctions consequences require transaction-specific assessment.	Case Study Four; Section IV oil and banking discussion and Switzerland meeting subsection.	Oil contracts; ministry instructions; invoices; transport and origin records; SWIFT and correspondent files; counterparty ownership; travel records and meeting communications; transaction-date sanctions data.
7	Tax, foreign-asset reporting, and immigration-related financial questions. Status, ownership, income, and applicable duties require person- and year-specific verification.	Case Study Eleven; Sections VI-VII. Gross enterprise revenue is not personal taxable income.	Authoritative status history; lawfully obtainable returns and reporting records; compensation, distributions, trust benefits, foreign accounts, and ownership records; appropriate agency assessment.

ID	Matter and evidentiary status	Support identified in the Petition	Next primary records or witnesses
8	Representations, FARA activity, and the criminal-conviction assertion. Exact wording and dissemination are material; falsity, authorship, knowledge, and applicable duties remain separate questions.	Case Study Eight; Section VIII, representation chronology, KRG statement, and criminal-conviction subsection.	Original filings, broadcast, KRG statement, and republication; complete German disposition; drafts, approvals, funding and tasking; exact federal contacts and recipient records.
9	Retaliation against Revend and alleged Washington assault on Abdurahman. Attributed allegations; common coordination requires independent evidence.	Section IV, journalist, surveillance, assault, and German-proceedings discussions. German chronology begins in September 2022.	Protected firsthand interviews; German police and court records; original video; threats and digital evidence; counsel engagement and payment records; tasking and funding communications.
10	Bradosti detention/torture and disputed death of a person identified by KVF as a U.S. government officer or employee. Identity, events, command, and federal knowledge require verification.	Case Studies One-Two; Section IV. The disputed death is not treated as an established homicide.	Medical, forensic, custody, release, and command records; appropriate federal agency files; protected witness testimony; identify actual authority and communications rather than infer responsibility from title.
11	Weapons diversion, U.S.-origin intelligence, and Sinjar command questions. Distinct allegations and source records; no automatic common scheme.	Case Studies Six-Seven and Section IV special Sinjar study. Keep established atrocity findings distinct from unresolved withdrawal responsibility.	Transfer and end-use records; recipient identification; access and disclosure logs; damage assessments where lawfully available; orders, warnings, unit dispositions, and agency reporting.

ID	Matter and evidentiary status	Support identified in the Petition	Next primary records or witnesses
12	Wzakan/hotel interests, counterfeiting, and contraband. Separate commercial and proceeds allegations; U.S. harm and beneficiaries require proof.	Case Studies Five and Nine; Section V expropriation and counterfeiting discussions.	Ownership and commercial agreements; adjudicative records; manufacturing and distribution files; brand-owner evidence; customs records; invoices and payment trails; relevant commercial witnesses.
13	Evidence preservation and possible loss. Attributed Delaware allegations and archive notations; destruction, authority, duty, and surviving copies unresolved.	Section X, procurement-fraud preservation and Delaware/Moore discussion; Appendix Sources 93 and 211.	Native files and metadata; server and backup inventories; archive and retention logs; transcript and exhibits; independent agency, bank, fiduciary, title, and counterparty copies.
14	U.S. governmental knowledge and oversight response. Institutional-failure and individual-misconduct questions must remain distinct.	Sections III, IX, and X; records and testimony requests concerning federal officials and oversight systems.	Cables, warnings, audits, approvals, dissent and escalation records; contracting and assistance monitoring; interagency communications; relevant current and former officials.

Crosswalk maintenance: preserve original source documents and exact quotations; distinguish government allegations, private allegations, reported facts, authenticated records, disputed inferences, and adjudicated findings; record any withdrawn or superseded pleading; and update the index when evidence changes. A finding concerning one transaction or person should not be extended to another without a documented link.

APPENDIX: SELECTED SUPPORTING RECORDS AND PUBLIC SOURCES

1. Original District of Columbia complaint, No. 24-278 (RDM), Third Amended District of Columbia pleading, Dkt. 85 (D.D.C. filed June 4, 2025).
2. Plaintiffs' Notice filed March 20, 2026 concerning alleged Iran-oil sanctions-evasion activity.
3. DOJ Press Release No. 26-390 (Apr. 22, 2026); United States v. Real Property Located in Beverly Hills, No. 2:26-cv-04255 (C.D. Cal.).
4. FARA Registration No. 5783; Aziz short-form registration (Jan. 31, 2024).

5. Reuters, “Kurdish oil smuggling to Iran flourishes” (July 11, 2024); U.S. Department of the Treasury, Operation Economic Outcast (Aug. 24, 2026).

6. OCCRP, "Mansions, Horses, and Designer Bags"; CRS RL33110; DoD Operation Iraqi Freedom casualty summary.

7. District of Delaware supplemental filing concerning Jonathon Moore, GEGI, beneficial ownership, trusts, attorney-administered accounts, and related financial structures (Sept. 2026).

8. Public Falcon Security materials and interviews identifying Gary Cavender as General Manager and discussing Falcon ownership and former U.S. military personnel.

9. U.S. Department of State, OHCHR/UNAMI, Amnesty International, and Human Rights Watch reporting concerning human-rights conditions, journalists, critics, detention, and mistreatment in the Kurdistan Region.

10. IRS and FARA records relating to the Barzani Charity Foundation / Barzani Charitable Foundation and the Kurdish Protection Action Committee (KPAC).

11. *Caplin & Drysdale, Chartered v. United States*, 491 U.S. 617 (1989); 18 U.S.C. §§ 1001, 1505, 1621; 22 U.S.C. § 618(a).

12. Axios and The Jerusalem Post reporting concerning KRG/Barzani communications with Iranian leadership and related Erbil pledges concerning Iranian Kurdish opposition groups.

13. U.S. Const. amend. I; *Chishti v. Spottiswoode*, No. 24-7152, slip op. at 8–10 (D.C. Cir. July 7, 2026); *Webster v. Sun Co.*, 731 F.2d 1, 5–8 (D.C. Cir. 1984); *Webster v. Sun Co.*, 790 F.2d 157, 159–61 (D.C. Cir. 1986).

14. U.S. Department of Justice, National Security Division, Foreign Agents Registration Act statutory text, FAQs, and advisory guidance concerning the legal-representation exemption, including 22 U.S.C. § 613(g) and 28 C.F.R. § 5.306.

15. U.S. Department of Justice, “Prominent Global Law Firm Agrees to Register as an Agent of a Foreign Principal” (Jan. 17, 2019) (Skadden FARA settlement).

16. U.S. Department of State, Joint Statement Announcing the Timeline for the End of the Military Mission of the Global Coalition to Defeat ISIS in Iraq (Sept. 27, 2024), and related State Department briefing on the Coalition transition and continued support to counter-ISIS operations in Syria from Iraq.

17. Executive Office of the President, Office of Management and Budget, Statement of Administration Policy on S.J. Res. 181 (July 30, 2026) (addressing U.S. Armed Forces hostilities within or against Iran).

18. U.S. Department of Justice, Office of the Inspector General, Audit of the National Security Division’s Enforcement and Administration of the Foreign Agents Registration Act, Audit Division 16-24 (2016).

19. U.S. Department of Justice, National Security Division, FARA Unit, Determination Letter to Holland & Knight LLP concerning Atiku Abubakar (Jan. 7, 2021).

20. U.S. Department of Justice, National Security Division, FARA Unit, Determination Letter concerning Birdsall Voss & Associates, Inc. and the Dominican Republic Ministry of Tourism (May 24, 2022).

21. Tarun Krishnakumar, Propaganda by Permission: Examining "Political Activities" Under the Foreign Agents Registration Act, 47 Journal of Legislation 44 (2021), discussing 22 U.S.C. § 612(a)(4), 28 C.F.R. § 5.210, and the congressional "meaningful public evaluation" standard.

22. *Trump v. Mazars USA, LLP***,** 591 U.S. 848, 862 (2020); *United States v. Blackley*, 167 F.3d 543, 551 (D.C. Cir. 1999); *United States v. McGoff*, 831 F.2d 1071, 1074 (D.C. Cir. 1987).

23. 18 U.S.C. §§ 242, 951, 1001, 1505, 1621; 22 U.S.C. §§ 611-618; 28 C.F.R. §§ 5.100(b), 5.210, 5.306, 5.307.

24. U.S. House of Representatives, Select Committee to Investigate the January 6th Attack on the United States Capitol, Final Report (2022), including witness-protection, investigative-integrity, and third-party legal-funding evidence discussed therein.

25. Selected congressional reports and oversight materials concerning potentially false or incomplete statements and investigative methodology, including the Lois Lerner report and exhibits; the Andrew M. Cuomo report; congressional reports concerning testimony of Jack Smith and Kristi Noem; and the August 4, 2026 Lofgren/Amo report concerning testimony to Congress.

26. U.S. Department of Justice, Southern District of Florida, "*Maduro Regime Ally Alex Saab Pleads Guilty to Money Laundering Scheme Involving Bribery and Public Contracts for Food and Medicine*" (Sept. 15, 2026); *United States v. Alex Nain Saab Moran*, No. 26-cr-20020 (S.D. Fla.).

27. *United States v. Alex Nain Saab Moran*, No. 19-cr-20450-RNS (S.D. Fla.), and related DOJ materials concerning use of United States correspondent-bank accounts; U.S. Senate Permanent Subcommittee on Investigations, Correspondent Banking: A Gateway for Money Laundering (2001).

28. *United States v. Khrameev et al*., No. 26-cr-426 (S.D.N.Y. indictment unsealed Sept. 15, 2026); U.S. Department of Justice press release concerning the alleged Russian intelligence-services network and pre-operational surveillance (Sept. 15, 2026).

29. *United States v. Lu Jianwang*, No. 23-cr-316 (E.D.N.Y.); U.S. Department of Justice, "Bronx Man Convicted of Operating Police Station for the Chinese Government in New York City and Obstruction of Justice" (May 13, 2026).

30. *United States v. Bennett*, No. 1:24-cr-00002 (D.D.C.), and *United States v. Watts*, No. 1:24-cr-00003 (D.D.C.); U.S. Department of Justice, "*Prominent Lobbyist and Political Consultant Agree to Deferred Prosecution for FARA Violations for Undisclosed Work for Foreign Government*" (Jan. 3, 2024).

31. *United States v. W. Samuel Patten*, No. 18-cr-260 (D.D.C.), Plea Agreement and Statement of Offense (Aug. 31, 2018); 18 U.S.C. § 1001(a), (c)(2).

32. *United States v. Robert Menendez et al*., S.D.N.Y.; U.S. Department of Justice materials concerning concealed representation of Egyptian interests, including ghostwriting a letter for Egypt intended for Senate colleagues and providing nonpublic information to Egyptian officials.

33. *United States v. Craig*, 401 F. Supp. 3d 49 (D.D.C. 2019) (denying dismissal of Count One, granting dismissal of Count Two under the rule of lenity); jury acquittal on the remaining § 1001 count (Sept. 4, 2019).

34. *United States v. Rivera*, No. 1:22-cr-20552 (S.D. Fla.); U.S. Department of Justice, "Former U.S. Congressman and Lobbyist Convicted of Acting as Unregistered Agents of Venezuela in Connection with $50 Million Contract" (May 1, 2026). U.S. Department of Justice, "Former US Congressman Sentenced to 10 Years in Federal Prison for Secretly Acting as Agent of Venezuelan Government" (Oct. 2, 2026).

35. *United States v. Harriss*, 347 U.S. 612, 625–26 (1954) (upholding federal lobbying-disclosure requirements and explaining Congress's interest in knowing who is hired, who supplies the money, and how much).

36. *United States v. Sue Mi Terry*, No. 1:24-cr-00427 (S.D.N.Y.), Indictment (July 2024); U.S. Department of Justice, 'Former Government Official Arrested for Acting as Unregistered Agent of South Korean Government' (July 17, 2024).

37. *United States v. Bergrin*, 650 F.3d 257, 267–68 (3d Cir. 2011) (RICO relatedness and continuity; differing methods need not preclude a related pattern where acts share purposes or other distinguishing characteristics and are not isolated events).

38. U.S. Department of Justice, Office of Public Affairs, "*Liability for Unregistered Foreign Agents*" (Sept. 16, 2026) (FARA and 18 U.S.C. § 951; undisclosed agents, intermediaries, false affiliations, covert funding, deceptive activities, and First Amendment protections).

39. *United States v. Prakazrel "Pras" Michel*, No. 1:19-cr-00148 (D.D.C.); U.S. Department of Justice, "U.S. Entertainer Convicted of Engaging in Foreign Influence Campaign" (Apr. 26, 2023), and DOJ case summary (approximately $120 million in foreign funds; straw donors; undisclosed lobbying; money laundering; false statements to financial institutions; witness tampering; unregistered foreign agency).

40. U.S. Department of Justice, "*Virginia Man Pleads Guilty in Scheme to Conceal Pakistan Government Funding for His U.S. Lobbying Efforts*" (Dec. 7, 2011), and related sentencing materials concerning Syed Ghulam Nabi Fai and the Kashmiri American Council (secret Pakistani/ISI funding, middlemen or straw donors, false federal representations, and strategy/budget submissions to Pakistani officials).

41. 22 U.S.C. § 612(a), (b), (d) (requiring a "**true and complete**" registration statement and supplements; supplemental information sufficient to remain "accurate, complete, and current"; and providing that filing alone is not necessarily full compliance); U.S. Department of Justice, National Security Division, FARA Index and Act and FARA Frequently Asked Questions.

42. *Jamil v. Sherwani et al*., No. 1:26-cv-01654-GBD (S.D.N.Y.), Complaint and filed contract/deposition materials (Feb. 27, 2026); Order of Dismissal (June 10, 2026); Civil Judgment (June 12, 2026). The complaint allegations were not adjudicated as true; Congress should examine the underlying records independently.

43. Intelligence Online, "*Iraqi Kurds lobby hard in Washington despite political crisis at home*" (Oct. 4, 2023); "*Aziz Ahmed, the Kurdish PM's powerful right hand man and unofficial fixer*" (Feb. 9, 2023);

and "*Former political prisoner Entifadh Qanbar inks deal to foster closer US-Kurdish ties*" (Jan. 26, 2023) (contemporaneous reporting concerning KRG lobbying, U.S. contacts, advocacy objectives, and reported approval or direction).

44. U.S. Department of Justice, "*DynCorp International LLC and The Sandi Group Pay U.S. More Than $8.7 Million to Resolve False Claims Allegations*" (Apr. 22, 2011) (The Sandi Group agreed to pay $1.01 million to resolve specified False Claims Act allegations); *United States v. DynCorp International LLC*, No. 1:16-cv-01473 (D.D.C.), Complaint ¶ 4 n.1 (July 19, 2016) (alleging that Corporate Bank and The Sandi Group shared executive leadership, including Rubar Sandi as owner and chairman); public property and tax records concerning 9300 Belle Terre Way, Potomac, Maryland, including 2004 transaction and historical Bright MLS-derived listing data.

45. U.S. Department of Justice, National Security Division, FARA Browse Filings and Search Filings databases and FARA Frequently Asked Questions, searched Sept. 18, 2026. KVF's public-record review did not identify a primary or short-form registration for Rubar S. Sandi or The Sandi Group concerning the alleged Barzani/KRG activities; DOJ notes that FARA applicability is fact-specific and that certain historical materials may require review through the FARA Unit public office.

46. Kurdistan Regional Government, "Masrour Barzani," official executive profile (identifying Masrour Barzani as Prime Minister of the Kurdistan Regional Government and stating that he was appointed Prime Minister of the ninth cabinet on July 10, 2019); Masrour Barzani, LinkedIn public professional profile (identifying him as Prime Minister of the Kurdistan Regional Government).

47. 22 U.S.C. §§ 611(c), 611(e), 612 (FARA definitions of agent of a foreign principal and government of a foreign country, and registration requirements); 18 U.S.C. § 951; 28 C.F.R. §§ 73.1-73.2; U.S. Department of Justice, National Security Division, FARA Index and Act; U.S. Department of Justice, "Liability for Unregistered Foreign Agents" (Sept. 16, 2026) (stating that FARA and 18 U.S.C. § 951 impose disclosure or notification obligations when a person acts in the United States as an agent of a foreign principal or foreign government and that citizens and noncitizens may incur liability for violations).

48. 8 U.S.C. § 1451(a) (revocation of naturalization illegally procured or procured through concealment of a material fact or willful misrepresentation); Fedorenko v. United States, 449 U.S. 490 (1981); Kungys v. United States, 485 U.S. 759 (1988). Cited only for the governing denaturalization standards; this Petition does not allege that Sandi procured his own citizenship unlawfully.

49. Greenberg Traurig, LLP, Supplemental Statement Pursuant to the Foreign Agents Registration Act, Registration No. 5712 (filed June 10, 2014) (identifying the Kurdistan Regional Government as a foreign principal; describing work to assist in shaping U.S. perceptions of Kurdish interests; reporting congressional-office and legislative contacts, informational-material activity, KRG receipts and expenses; and executed under 28 U.S.C. § 1746).

50. U.S. Department of Justice, FARA Browse Filings, Kurdistan Regional Government - Liaison Office - USA, Registration No. 5783 (registration date Dec. 28, 2006; continuing filings through Aug. 3, 2026); DOJ, FARA Semi-Annual reports to Congress for periods ending June 30, 2008; Dec. 31, 2008; June 30, 2009; Dec. 31, 2009; and Dec. 31, 2020 (Reported Liaison Office financial activity of

approximately $1.243 million, $1.199 million, $2.604 million, $2.997 million, and $972,540, respectively).

51. Greenberg Traurig, LLP, KRG Engagement Letter (Sept. 14, 2007), FARA Registration No. 5712 (strategy to promote awareness and understanding of Kurdish interests among U.S. policymakers, business leaders, and media; $40,000 monthly compensation plus expenses); DOJ, FARA Semi-Annual reports to Congress for periods ending June 30 and Dec. 31, 2008 (Reporting Greenberg Traurig KRG activity and $240,000 and $248,288.13, respectively).

52. U.S. Department of Justice, FARA filings for BGR Government Affairs, LLC, Registration No. 5430; Chartwell Strategy Group, LLC, Registration No. 6518; ArentFox Schiff LLP, Registration No. 6952; and PASS LLC, Registration No. 6538, including BGR's 2025 KRG engagement providing for a $20,000 monthly professional fee. These filings are cited to document the scale and continuity of registered representation, not as evidence that lawful representation itself was improper.

53. Donald J. Trump, *Time to Get Tough: Making America #1 Again* 9-10 (2011) (arguing that Iraq should bear part of the cost of its liberation and proposing temporary oil flows as reimbursement); Donald Trump, remarks in Boca Raton, Florida (Apr. 16, 2011); Fox News/Hannity interview (June 17, 2015) (repeating the "take the oil" position); CBS News, "Trump says U.S. will be 'guardian of the Hormuz Strait' and is reinstating Iranian blockade" (July 13, 2026); Reuters, "Trump says US will take investment deals with Gulf states instead of fee for using Strait of Hormuz" (July 14, 2026).

54. *United States v. DynCorp International LLC*, No. 1:16-cv-01473 (D.D.C.), United States' Complaint (July 19, 2016), including paragraph 4 and footnote 1 (alleging that Corporate Bank Financial Services and The Sandi Group shared executive leadership and identifying Rubar Sandi as owner and chairman of both), and paragraphs 49-93 (allegations concerning Corporate Bank pricing, supporting documentation, related entities, labor rates, and administrative costs); U.S. Department of Labor, "*US Department of Labor reaches settlement with contractor on failure to report injuries and fatalities under Defense Base Act*" (Jan. 31, 2013) ($75,000 settlement with The Sandi Group/Corporate Bank Financial Services concerning delayed reporting of injuries and deaths of 30 employees in Iraq).

55. Original District of Columbia complaint, No. 1:24-cv-00278-RDM, Second Amended District of Columbia pleading, Dkt. 61 (D.D.C. filed Jan. 9, 2025), including ¶ 55 (identifying Rubar Sandi as chairman of TSG Global Holdings Inc., described as registered in the British Virgin Islands), ¶ 541 (alleging ownership, control, administration, facilitation, or funding of BVI holding companies and trusts by identified Barzani-linked persons and facilitators), and Appendix C (listing J. Sparrow Holdings Limited and TSG Global Holdings Inc., including the shared 5335 Wisconsin Avenue NW, Suite 950 address). These allegations were not adjudicated and are cited as investigative leads for verification from primary corporate, trust, banking, registered-agent, KYC, beneficial-ownership, and source-of-funds records.

56. *United States v. Goss et al.,* No. 6:19-cr-03048-MDH (W.D. Mo. indictment Mar. 29, 2019); related DOJ materials concerning Preferred Family Healthcare, Milton Russell Cranford, lobbying expenditures, Forms 990, federal grant certifications, and guilty pleas arising from the scheme.

57. *United States v. Hyung Kwon Kim*, No. 1:17-cr-248 (E.D. Va. 2017); U.S. Department of Justice, "Connecticut Resident Pleads Guilty to Failing to Report Foreign Financial Accounts" (Oct. 27, 2017).

58. Kurdistan Regional Government, "*Prime Minister Masrour Barzani appoints new KRG Representative to the United States*" (July 17, 2023) (stating that Bayan Sami Abdul Rahman returned to the Kurdistan Region after eight years in Washington and joined the Prime Minister's Office as Senior Advisor for Foreign Affairs and Climate Change); related KRG U.S. Representation materials.

59. U.S. Department of Justice, National Security Division, FARA Unit, Determination Letter to Turkish Radio & Television Corporation (Aug. 1, 2019) (Washington bureau; foreign direction and control; political activity; publicity-agent and information-service activity; White House, State Department, and Pentagon reporting).

60. Kurdistan24, profile of Rahim Rashidi and public materials concerning its Washington bureau and White House Correspondents' Association participation; Immigration and Refugee Board of Canada / Internews media assessments concerning reported Masrour Barzani ownership, sponsorship, or control of Kurdistan24.

61. U.S. Department of the Treasury, Financial Crimes Enforcement Network, Advisory FIN-2025-A002, Advisory on Illicit Oil Smuggling, Shadow Banking, and Weapons Procurement Activity Connected to Iran (June 6, 2025).

62. U.S. Department of the Treasury, Financial Crimes Enforcement Network, Advisory to Financial Institutions and Real Estate Firms and Professionals regarding high-value real estate, shell companies, beneficial ownership, and money-laundering risk (including FinCEN real-estate targeting materials cited therein).

63. United Nations Human Rights Council, Independent International Commission of Inquiry on the Syrian Arab Republic, "*They Came to Destroy: ISIS Crimes Against the Yazidis*," A/HRC/32/CRP.2 (June 15, 2016) (genocide findings and Sinjar/Peshmerga withdrawal findings); U.S. Department of State genocide determination concerning ISIS/Daesh atrocities against Yazidis and other religious minorities.

64. U.S. Department of Defense and Department of State materials concerning the Joint Operations Center in Erbil and United States coordination, intelligence-sharing, resupply, arms, train-and-equip, and later stipend support to Kurdish Peshmerga forces beginning in 2014 and thereafter.

65. U.S. Department of Justice, National Security Division, FARA Unit, Determination Letter concerning RIA Global LLC (Jan. 5, 2018) (public-source predicates, multiple independent FARA activity categories, and fact-specific direction-and-control analysis).

66. the District of Columbia action, No. 1:24-cv-00278-RDM, Dkt. 134 at 2 (D.D.C. Mar. 10, 2026) ("Treefa Aziz serves as the equivalent of an ambassador on behalf of the Kurdistan Regional Government").

67. *Godfrey v. Iverson*, 559 F.3d 569, 573 (D.C. Cir. 2009) (personal-bodyguard negligent-supervision case emphasizing the principal's presence, supervisory authority, and ability to supervise or control a bodyguard acting on his behalf).

68. *Moore v. Moore*, C.A. No. 1:26-cv-00835-GBW (D. Del.), Defendant's Supplemental Notice of Newly Developed Evidence and Related Federal Proceedings in Further Support of Pending Motion to Disqualify (Sept. 13, 2026) (identifying One Wood Road and One Wood Revocable Trust issues,

beneficial ownership, property-holding entities, source and tracing of funds, attorney-administered accounts, GEGI/Golden Eagle records, and related federal proceedings).

69. 18 U.S.C. §§ 1956(a)(1)(B)(i), 1956(h), 1957, 981(a)(1)(A), 982(a)(1); *Cuellar v. United States*, 553 U.S. 550, 563-67 (2008); *Whitfield v. United States*, 543 U.S. 209, 214 (2005).

70. U.S. Department of Justice, Executive Office for United States Attorneys, Asset Forfeiture and Money Laundering, 67 DOJ Journal of Federal Law and Practice, no. 3 (Sept. 2019), including "*Financial Tracing in Asset Forfeiture Cases*" and DOJ Money Laundering and Asset Recovery Section materials concerning property involved in money laundering, tracing, shell companies, third-party ownership, attorney-fee forfeiture procedures, and victim recovery.

71. *Wood v. Georgia,* 450 U.S. 261, 268-73 (1981); D.C. Rule of Professional Conduct 1.8(e) and comments concerning compensation by a third-party payer, independence of professional judgment, client consent, and confidentiality.

72. KVF internal records concerning United States Peshmerga-support funding, attorney compensation, attorney-administered accounts, and related financial transactions, to be provided to authorized congressional investigators under appropriate protective arrangements.

73. *United States v. Zangakani et al*., No. 2:20-mj-05033-DUTY (C.D. Cal. criminal complaint and FBI affidavit filed Oct. 16, 2020) (Iran-sanctions evasion; front companies; UAE and other intermediary jurisdictions; U.S. correspondent banking; false invoices and transaction descriptions; beneficial-owner and ultimate-beneficiary tracing).

74. Council Decision (CFSP) 2025/2594 and Council Implementing Regulation (EU) 2025/2588 (Dec. 15, 2025) (listing Murtaza Ali Lakhani in connection with Russian oil activity, including Rosneft); United Kingdom, List of Russia Sanctions Targets (Dec. 18, 2025) (Murtaza Ali Lakhani and Mercantile & Maritime Group).

75. Jack Farchy & Javier Blas, Bloomberg, "The Billion-Dollar Broker Who Managed a Nation's Oil Wealth" (July 16, 2020) (KRG oil financing, Rosneft, Lakhani, and reported routing of an $800 million payment through Citigroup in New York).

76. OCCRP / Government Accountability Project, "*Mansions, Horses, and Designer Bags: How the Ruling Family of Iraqi Kurdistan Splurged in the U.S*." (Oct. 8, 2025), including reporting concerning Moore's confidentiality structures, Golden Eagle, GEGI Management, U.S. military-related contracting, family expenditures, IMOCO, and U.S. real estate.

77. Michael Rubin, Washington Examiner, "*Did Iraqi Kurdish allies kill a US government employee in cold blood?*" (Feb. 4, 2024) (public call for congressional verification of the alleged death of a United States Government employee; cited as commentary, not proof of the underlying allegation).

78. Kurdistan Regional Government, official biography of Prime Minister Masrour Barzani (Protection and Intelligence Agency; Kurdistan Region Security Council); U.S. Department of Defense, Joint Statement on Renewal of the DoD-KRG Ministry of Peshmerga Affairs Memorandum of Understanding (Sept. 21, 2022) and Feb. 29, 2024 DoD readout concerning the continuing security partnership.

79. U.S. Department of Justice, United States Attorneys' Bulletin, statement concerning the 1992 conviction of Manuel Noriega on eight counts involving racketeering, drug trafficking, and conspiracy (historical example cited solely for the principle that prior security relationships do not preclude later federal prosecution).

80. Michael Rubin, Middle East Forum Observer, "*Could Masrour Barzani Be the Next Manuel Noriega?*" (June 7, 2024) (commentary identifying security-partnership, narcotics, and accountability issues; cited as a public investigative lead, not as proof of disputed allegations).

81. Zack Kopplin & Basma Humadi, The American Prospect, "*How Oligarchs Stash Money in Foreign Real Estate*" (Apr. 6, 2022) (Northern Virginia and Dubai property structures; Dulany and Blue Ridge and other trusts; relatives, employees, powers of attorney, and professional intermediaries).

82. U.S. Department of the Treasury, Financial Crimes Enforcement Network, Final Rule and News Release, "*FinCEN Permanently Ends Beneficial Ownership Reporting Requirements for Millions of Small Business Owners*" (Aug. 11, 2026; effective Aug. 14, 2026) (U.S.-created companies exempt from CTA beneficial-ownership-information reporting; certain foreign reporting companies remain subject to reporting requirements).

83. *Nix v. Whiteside,* 475 U.S. 157, 166-71 (1986); D.C. Rules of Professional Conduct 3.3, 4.1, and 8.4(c) (professional duties concerning candor to tribunals, truthfulness in statements to third persons, and dishonesty, fraud, deceit, or misrepresentation).

84. *United States v. Voronchenko*, No. 23-cr-00073-MKV, Indictment paras. 17-28 (S.D.N.Y. Feb. 7, 2023); *United States v. Wise*, Information (S.D.N.Y. Apr. 25, 2023); U.S. Department of Justice, Southern District of New York, Press Release No. 23-148, "*New York Attorney Pleads Guilty To Conspiring To Commit Money Laundering To Promote Sanctions Violations By Associate Of Sanctioned Russian Oligarch*" (Apr. 25, 2023) (attorney-controlled IOLTA account, foreign-source wires, beneficial ownership, United States real-estate maintenance, sanctions, and guilty plea).

85. KVF internal records concerning Jonathon Moore's coordination with offshore trust companies and other fiduciary or corporate-service providers, beneficial-ownership structures, attorney-controlled accounts, and United States property expenses, to be provided to authorized congressional investigators under appropriate protective arrangements.

86. Michael Rubin, Middle East Forum Observer, "*How the United States Should Understand and Act on the Intra-Iraqi Kurdish Fight*" (Oct. 5, 2025) (commentary raising oversight questions concerning alleged use of a U.S.-funded and U.S.-equipped Kurdish counterterrorism unit in an internal political conflict, possible diversion or alternative funding of Kurdish security forces, and post-government professional relationships between former U.S. officials and Kurdish interests; cited as an investigative lead, not as proof of the underlying allegations).

87. U.S. Department of Justice, Central District of California, "*2 Defendants Employed at L.A.-Area Homeless Nonprofits Arrested on Federal Charges Alleging Misuse of Millions of Taxpayer Dollars*" (Sept. 16, 2026) (*United States v. Young, United States v. Mitchell, United States v. Malone, and United States v. Soofer); United States v. Alexander Soofer*, No. 2:26-mj-00317 (C.D. Cal.), Criminal Complaint and FBI Affidavit (Jan. 21, 2026) (nonprofit governance, purported vendors, account control, related-party transactions, tracing, and alleged misuse of public funds).

88. *United States v. Monica Elfriede Witt et al*., No. 1:19-cr-43 (D.D.C.), Indictment (Feb. 8, 2019; unsealed Feb. 13, 2019), and U.S. Department of Justice, District of Columbia, 'Former U.S. Counterintelligence Agent Charged With Espionage on Behalf of Iran; Four Iranians Charged With a Cyber Campaign Targeting Her Former Colleagues' (Feb. 13, 2019); *United States v. Tai Shen Kuo*, E.D. Va., guilty plea (May 13, 2008) and sentencing (Aug. 8, 2008) for conspiracy to deliver national-defense information to the People's Republic of China under 18 U.S.C. § 794(a), (c); *United States v. Yu Xin Kang*, E.D. Va., guilty plea (May 28, 2008) and sentencing (Aug. 1, 2008) for aiding and abetting an unregistered agent of a foreign government under 18 U.S.C. §§ 2 and 951.

89. Exec. Order No. 13,526, Classified National Security Information, §§ 1.1(a)(2), 4.1(a), (f)-(i), 75 Fed. Reg. 707 (Jan. 5, 2010) (classification standards, access eligibility, nondisclosure and need-to-know requirements, safeguarding controls, and rules governing dissemination of classified information).

90. Federal Bureau of Investigation, "*Former U.S. Service Member Charged with Espionage*" (Feb. 13, 2019) (describing the Witt allegations, prior clearance and positions of trust, alleged support to Iran, and the IRGC-linked cyber campaign targeting current and former U.S. security personnel).

91. U.S. Department of State, Leahy Law Fact Sheet and Security and Human Rights materials (foreign-security-force vetting for credible information concerning gross violations of human rights; unit, commander, and individual review).

92. Defense Security Cooperation Agency, Golden Sentry End-Use Monitoring Program and Security Assistance Management Manual, ch. 8 (verification of authorized end use, security, accountability, retransfer restrictions, and reporting of suspected end-use violations involving U.S.-origin defense articles and services).

93. Plaintiffs' document-preservation and reconsideration filings concerning Jonathon R. Moore in the District of Columbia action, No. 1:24-cv-00278-RDM (D.D.C. 2026), including the cited Delaware proceeding transcript and exhibits; cited for the existence and content of the preservation dispute, not as an adjudicated finding of spoliation or misconduct.

94. *United States v. Scott*, No. 17-cr-630 (ER) (S.D.N.Y.); U.S. Department of Justice, Southern District of New York, "*Former Law Firm Partner Sentenced To 10 Years In Prison For Laundering $400 Million Of OneCoin Fraud Proceeds*" (Jan. 25, 2024), and related conviction materials concerning false investment-fund *structures and representations to financial institutions.*

95. Kosovo Specialist Chambers, Specialist Prosecutor v. Hashim Thaci, Kadri Veseli, Rexhep Selimi & Jakup Krasniqi, KSC-BC-2020-06, Public Redacted Version of Decision on the Confirmation of the Indictment (Oct. 26, 2020), including the holistic-evidence methodology and discussion of individual modes of responsibility.

96. Kosovo Specialist Chambers, *Specialist Prosecutor v. Hashim Thaci, Kadri Veseli, Rexhep Selimi & Jakup Krasniqi*, Summary of Trial Judgment (Sept. 16, 2026), including the Panel's findings concerning witness intimidation and protective measures; common purpose and individual responsibility; internal knowledge and external assurances; and the distinction between political objectives and unlawful means. See also Kosovo Specialist Chambers, "*Hashim Thaci and co-defendants found guilty of war crimes*" (Sept. 16, 2026).

97. Federal Bureau of Investigation, "Transnational Repression" (identifying, among other tactics, threats, abusive legal practices, cyberhacking, assault, attempted kidnapping, and attempted murder); U.S. Department of Justice, National Security Division, "Transnational Repression (TNR)" (treating TNR against U.S. persons or on U.S. soil as a national-security, sovereignty, and democracy concern).

98. *Johnson v. Nickelson*, Civ. No. 2:15-cv-04965-PD, Doc. 173, Memorandum (E.D. Pa. Sept. 15, 2026) (conflict, institutional self-protection, duty of independent investigation and candor, potential obstruction, individualized disqualification, and report to the United States Attorney).

99. U.S. Senate Permanent Subcommittee on Investigations, Keeping Foreign Corruption Out of the United States: Four Case Histories, Majority and Minority Staff Report (Feb. 4, 2010) (PEPs, United States lawyers, lobbyists, real-estate and escrow agents, shell companies, source-of-funds diligence, beneficial ownership, and professional-gatekeeper controls).

100. United Nations Convention Against Transnational Organized Crime, arts. 2-3, 23-28, Nov. 15, 2000, 2225 U.N.T.S. 209; United Nations Treaty Collection, Iraq accession (Mar. 17, 2008; entry into force Apr. 16, 2008) (structured groups, transnationality, obstruction, witness protection, cooperation, professional groups, and technologies).

101. Convention Against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment, arts. 1-2, 16, Dec. 10, 1984, 1465 U.N.T.S. 85; United Nations Treaty Collection, Depositary Notification C.N.438.2011.TREATIES-12 (Iraq accession July 7, 2011; entry into force Aug. 6, 2011).

102. *In re Nimitz Technologies LLC*, No. 23-103 (Fed. Cir. Dec. 8, 2022) (nonprecedential order denying mandamus and declining to terminate district-court inquiry into ownership, control, funding, and related compliance issues); Brief for Amici Curiae Chamber of Commerce of the United States and Lawyers for Civil Justice in Opposition to Petition for Writ of Mandamus (Nov. 30, 2022) (third-party funding transparency, control, conflicts, and asserted national-security concerns).

103. *Cisco Systems, Inc. v. Doe*, 609 U.S. ___ (2026), slip opinion (June 23, 2026) (Alien Tort Statute; Torture Victim Protection Act; congressional role in creating remedies and weighing foreign-policy consequences).

104. Congressional Research Service, IF12137, Global Trends in Democracy and Authoritarianism: Challenges to Press Freedom (updated Feb. 7, 2024) (SLAPPs and other pressures on critical media; extraterritorial counter-dissident activity; journalist-protection programs; sanctions, visa restrictions, Leahy-law conditionality, and spyware-related export controls).

105. H.R. Rep. No. 119-700, *Protecting Our Courts from Foreign Manipulation Act* (June 15, 2026), accompanying H.R. 2675 (Reported bill, majority report, and dissenting views concerning foreign-source third-party litigation funding and proposed disclosure, certification, correction, and national-security notification requirements).

106. International Monetary Fund, *Unmasking Control: A Guide to Beneficial Ownership Transparency* (Richard Berkhout & Francisca Fernando eds., 2022) (ultimate beneficial ownership and control; complex and multijurisdictional structures; nominees; gatekeepers; procurement, extractive-sector, tax, anti-corruption, and national-security applications).

107. *Iraq Telecom Ltd. v. Sirwan Saber Mustafa et al.,* No. 1:25-mc-00077-DEH, Dkt. 8 (S.D.N.Y. Mar. 10, 2025) (order granting service of post-judgment submissions; registration in S.D.N.Y. of an E.D. Pa. judgment confirming the arbitral award; contemplated post-judgment enforcement).

108. Congressional Research Service, Kristin Finklea, *The Evolving Strategy to Combat Transnational Organized Crime*, IF12829 (Nov. 27, 2024) (federal conceptualization of fluid transnational networks; licit/illicit overlap; facilitators; information sharing; deconfliction; and TOC enablers), https://www.congress.gov/crs_external_products/IF/PDF/IF12829/IF12829.1.pdf.

109. U.S. Government Accountability Office, *Illicit Finance: Agencies Could Better Assess Progress in Countering Criminal Activity*, GAO-25-106568 (Jan. 16, 2025; publicly released Feb. 18, 2025) (interagency illicit-finance investigations; collaborative task forces; joint goals; evidence collection; and government-wide assessment), https://www.gao.gov/products/gao-25-106568.

110. U.S. Government Accountability Office, *Trafficking and Money Laundering: Strategies Used by Criminal Groups and Terrorists and Federal Efforts to Combat Them*, GAO-22-104807 (Dec. 23, 2021) (professional money-laundering networks; shell companies; high-value assets; legitimate-profession service providers; task forces; and information sharing), https://www.gao.gov/products/gao-22-104807.

111. U.S. Government Accountability Office, *Transnational Organized Crime: Actions Needed to Enhance Management and Capabilities of the Watchlist Progra*m, GAO-23-105023 (July 12, 2023) (TOC Actor Detection Program; interagency nominations and screening; management, participation, and oversight of actor-level information), https://www.gao.gov/products/gao-23-105023.

112. Michelle W. Bowman, Vice Chair for Supervision, Board of Governors of the Federal Reserve System, *Initial Findings from Independent Review of Silicon Valley Bank* (Sept. 18, 2026) (independent-review findings and the oversight formulation that responsible supervisors "knew, or should have known" of material vulnerabilities; cited for oversight methodology, not as a substantive legal standard), https://www.federalreserve.gov/newsevents/speech/bowman20260918b.htm.

113. Center for Strategic and International Studies, *A Survey of Reported Chinese Espionage, 2000 to the Present* (Mar. 2023) (open-source national-security methodology; categories that may overlap; multi-year campaigns; public reporting may understate clandestine activity; cited only for investigative methodology), https://csis-website-prod.s3.amazonaws.com/s3fs-public/2023-03/230329_CN_Espionage_List.pdf.

114. U.S. Government Accountability Office, *Corporate Transparency: Treasury Should Address Gaps in Ownership Information Resulting from Expanded Exemptions*, GAO-26-107967 (May 29, 2026) (domestic-company and U.S.-person beneficial-ownership reporting exemptions and resulting ownership-information gap), https://www.gao.gov/products/gao-26-107967.

115. U.S. Senate Permanent Subcommittee on Investigations, Majority Staff Interim Report, *Unmasked: How Biden Health Officials Purposely Turned a Blind Eye Toward COVID-19 Vaccine Safety Signals* (Apr. 29, 2026) (cited only as an example of congressional "blind eye" framing concerning alleged institutional inaction; not for its subject-matter findings).

116. Office of the United Nations High Commissioner for Human Rights (OHCHR), *Sexual Violence in the Context of the Russian Federation Full-Scale Armed Attack against Ukraine*, 24 February 2022-31

July 2026 (Sept. 2026) (methodology and accountability terminology concerning the 'reasonable grounds to believe' standard; documentation that may be indicative rather than comprehensive; the 'do no harm' principle; fear of retaliation and under reporting; climate of impunity; cross-border consequences; command-level directives; risk assessments and early-warning mechanisms; prompt, thorough and impartial investigations; persons in positions of command; truth, justice, reparation, and guarantees of non-repetition; Committee Against Torture General Comment No. 2; and the requirement that separate contextual elements be proved before applying Rome Statute classifications), https://ukraine.ohchr.org/sites/default/files/2026-09/OHCHR%20Sexual%20Violence%20in%20the%20Context%20of%20the%20Russian%20Federation%20Full-Scale%20Armed%20Attack.pdf.

117. Congressional Research Service, International Atrocity Crimes and Their Domestic Counterparts, LSB10747 (updated Apr. 3, 2024) (federal torture statute; extraterritorial jurisdiction; *United States v. Ross Roggio* conviction arising from torture in the subnational Kurdistan region of Iraq; distinction between international atrocity offenses and domestic statutory counterparts), https://www.congress.gov/crs_external_products/LSB/PDF/LSB10747/LSB10747.2.pdf.

118. U.S. Department of Justice, U.S. Attorney's Office, Middle District of Pennsylvania, "*Pennsylvania Man Sentenced to Prison for Torture and Illegally Exporting Weapons Parts and Related Services to Iraq*" (Apr. 15, 2024), and "*Man Convicted of Torture and Exporting Weapons Parts and Related Services to Iraq*" (May 22, 2023) (*Ross Roggio*; subnational Kurdistan region of Iraq; Kurdish soldiers; Kurdish military compound; torture, export-control offenses, smuggling, wire fraud, money laundering; 70-year sentence).

119. *United States v. Roy M. Belfast, Jr., a/k/a Chuckie Taylor*, No. 06-20758-CR (S.D. Fla.), Indictment (Dec. 6, 2006) (18 U.S.C. §§ 2340, 2340A; alleged authority to command members of a Liberian security unit; joint activity among governmental security forces; conspiracy to commit torture; acts committed or caused to be committed under color of law; custody and physical control; alleged torture outside the United States; and defendant's presence in the United States), cited solely as an investigative and statutory analogue and not as evidence concerning any person identified in this *Petition*.

120. U.S. Department of State, *Country Reports on Human Rights Practices: Iraq (2021-2023*), including reporting that certain KRG Asayish units operated "with impunity" or "without accountability"; earlier reporting that 'impunity effectively existed' for government officials and security-force personnel including certain KRG Asayish units; and reporting that the KRG High Committee to Evaluate and Respond to International Reports publicly exculpated Peshmerga forces in reviews whose credibility was questioned by human-rights organizations.

121. Congressional Research Service, IF10576, *Human Rights and Anti-Corruption Sanctions: The Global Magnitsky Human Rights Accountability Act* (updated July 23, 2026) (permanent reauthorization; E.O. 13818; significant corruption; broader serious-human-rights-abuse standard; 257 individuals and 326 entities designated as of July 23, 2026; congressional input and 120-day determination procedure under 22 U.S.C. § 10102(d); Section 7031(c) visa restrictions), https://crsreports.congress.gov/product/pdf/IF/IF10576.

122. U.S. Department of the Treasury, "*Treasury Sanctions Persons Associated with Serious Human Rights Abuse and Corrupt Actors in Iraq*" (July 18, 2019), and "*Treasury Sanctions Iran-Backed Militia Leaders Who Killed Innocent Demonstrators in Iraq*" (Dec. 6, 2019) (Iraq-specific E.O. 13818 / Global Magnitsky designations of militia figures, former governors, militia leaders, and a businessman for serious human-rights abuse or corruption).

123. U.S. Department of the Treasury, Office of Foreign Assets Control, Guidance on Extension of Statute of Limitations (July 22, 2024) (Section 3111 of the 21st Century Peace through Strength Act extended from five to ten years the limitations period for civil and criminal violations of IEEPA and TWEA, effective Apr. 24, 2024).

124. U.S. Department of the Treasury, Office of Foreign Assets Control and Financial Crimes Enforcement Network, 2026 Iran-related enforcement materials, including "*Economic Fury Targets Networks Generating Billions for Iran's Terrorist Regime*" (May 19, 2026), "*Economic Fury Targets Iranian LPG Smuggling and Shadow Banking Networks*" (June 5, 2026), "*Iran's Access to UAE Banks Targeted Under Operation Economic Outcast*" (Aug. 28, 2026), and "*Operation Economic Outcast Sanctions Major Bank Helping Iran Evade Sanctions*" (Sept. 14, 2026) (Iranian petroleum proceeds, front companies, foreign bank accounts, shadow banking, correspondent banking, and sanctions-evasion networks).

125. *United States v. Raul Gorrin Belisario*, No. 24-cr-20468 (S.D. Fla.), Indictment (Oct. 23, 2024); U.S. Department of Justice, "*Venezuelan Television News Network Owner Charged in Alleged $1.2B Money Laundering Scheme*" (Oct. 23, 2024) (foreign bribery, shell companies, offshore accounts, U.S. financial system, real estate, yachts, and luxury assets; cited as an investigative analogue only).

126. *United States v. Al Sharaf*, 183 F. Supp. 3d 45 (D.D.C. 2016) (residual diplomatic immunity; alleged concealment of government funds through U.S. shell companies, fictitious invoices, bank accounts, altered records, and subordinates; distinction between use of official position and performance of an official function).

127. Noah Buyon, *Countering the Demand Side of Foreign Bribery: An Analysis of the Foreign Extortion Prevention Act*, 35 Duke J. Comp. & Int'l L. 135 (2025) (demand-side bribery, strategic or weaponized corruption, intermediary prevalence, FEPA, money-laundering jurisdiction, sanctions, and foreign-official immunity; used principally as a roadmap to primary authorities).

128. Organisation for Economic Co-operation and Development, *OECD Foreign Bribery Report: An Analysis of the Crime of Bribery of Foreign Public Officials* (2014) (intermediary use in foreign-bribery cases); Stanford Law School Foreign Corrupt Practices Act Clearinghouse, Third-Party Intermediaries Disclosed in FCPA-Related Enforcement Actions.

129. *United States v. Ho*, 984 F.3d 191, 207 (2d Cir. 2020) (money-laundering jurisdiction involving foreign-origin wire transfers routed through the United States banking system and U.S. correspondent banks).

130. Constitution of the Republic of Iraq, arts. 13, 110-112, 120-121 (constitutional supremacy; exclusive federal authority over foreign policy and treaty negotiation/ratification; public ownership of oil and gas; federal-regional framework).

131. 8 U.S.C. § 1451(a); U.S. Department of Justice, "*Justice Department Files Record 25 Denaturalization Cases Against Naturalized Criminals*" (Aug. 3, 2026) (civil denaturalization standard; 123 complaints filed since Jan. 20, 2025; cited for current enforcement posture, not as evidence concerning Treefa Aziz).

132. 18 U.S.C. § 1352 (Foreign Extortion Prevention Act); 31 C.F.R. § 1010.605(p) (senior foreign political figure, specified family members, close associates, and entities formed for their benefit); DOJ/SEC, A Resource Guide to the U.S. Foreign Corrupt Practices Act (2d ed. 2020, with 2024 FEPA addendum).

133. *United States v. Korbein Schultz*, No. 3:24-cr-00045 (M.D. Tenn.); U.S. Department of Justice, Office of Public Affairs, "*Former U.S. Army Intelligence Analyst Sentenced for Selling Sensitive Military Information to Individual Tied to Chinese Government*" (Apr. 23, 2025) (84-month sentence; conspiracy to collect and transmit national-defense information; unlawful export of controlled information; bribery).

134. *United States v. John R. Bolton, II*, No. 8:25-cr-00384 (D. Md.); U.S. Department of Justice, Office of Public Affairs, "*Former U.S. National Security Advisor John R. Bolton, II Pleads Guilty to Violating the Espionage Act*" (June 26, 2026) (guilty plea to willful retention of national-defense information; unauthorized transmission to family members; personal email account later hacked by a cyber actor allegedly linked to Iran; plea resolved all 18 charged counts).

135. 18 U.S.C. §§ 793-794 (gathering, transmitting, losing, or delivering national-defense information); 22 U.S.C. § 2778 and 22 C.F.R. pts. 120-130 (Arms Export Control Act and International Traffic in Arms Regulations); 18 U.S.C. § 951 (agents of foreign governments).

136. U.S. Department of State, Leahy Law Fact Sheet; 22 U.S.C. § 2378d; 10 U.S.C. § 362 (unit-level restrictions based on credible information of gross violations of human rights; intelligence compromise or sanctions-sensitive conduct is not by itself a statutory GVHR trigger).

137. National Defense Authorization Act for Fiscal Year 2026, Pub. L. 119-60, div. H, title LXXXIII, §§ 8351-8354, 139 Stat. 1880 (Dec. 18, 2025), Countering Wrongful Detention Act of 2025 (amending the Robert Levinson Hostage Recovery and Hostage-Taking Accountability Act and authorizing designation of a foreign country as a State Sponsor of Unlawful or Wrongful Detention under specified criteria).

138. Robert Levinson Hostage Recovery and Hostage-Taking Accountability Act, 22 U.S.C. § 1741 et seq.; U.S. Department of State, Office of the Special Presidential Envoy for Hostage Affairs, About Us and U.S. Government Response to Wrongful Detention (wrongful-detention determinations based on the totality of circumstances; coverage of U.S. nationals including qualifying lawful permanent residents; discretionary sanctions and interagency response authorities).

139. White House, *Strengthening Efforts to Protect U.S. Nationals from Wrongful Detention Abroad* (Sept. 2025) (directing review and use, as appropriate and consistent with law, of IEEPA sanctions, Section 7031(c) designations, INA inadmissibility, and other authorities following a country designation under the wrongful-detention framework).

140. U.S. Department of State, Travel Advisories - Risk Indicators ("D" indicator for risk of wrongful detention by a foreign government and "K" indicator for kidnapping or hostage-taking risk; indicators

depend on the Department's risk assessment and are not automatic consequences of a single detention finding).

141. U.S. Department of Justice, Office of Public Affairs, "*Justice Department Seeks to Forfeit Beverly Hills Mansion Purchased with Proceeds of Scheme to Defraud U.S. Military and Bribe an Iraqi Official*" (Apr. 22, 2026) (alleging that officers of a Virginia-based defense contractor agreed to pay General Mansour Barzani, described by DOJ as a senior Peshmerga official, $0.25 per liter for exclusive access to deliver jet fuel in Kurdistan; identifying Peshmerga control of entry to Erbil International Airport), https://www.justice.gov/opa/pr/justice-department-seeks-forfeit-beverly-hills-mansion-purchased-proceeds-scheme-defraud-us.

142. Zack Kopplin & Kevin G. Hall, OCCRP, "*US Justice Department Moves to Seize Kurdish General's Beverly Hills Mansion*" (Apr. 23, 2026) (Reporting that contract numbers in DOJ's complaint identify the unnamed Contractor 1 as DGC International and discussing DGCI, Erbil International Airport access, and the alleged fuel-contract scheme; cited for the journalistic identification of Contractor 1, not as a substitute for underlying DLA records).

143. DGC International, "*About Us*"; DGC International, The Standard: Code of Ethics and Business Conduct (signed by Mustafa Zamani, President); DGC International, "*Joseph Yorio Appointed as Chief Executive Officer*" (Aug. 17, 2020) (company history, lines of business, historical leadership, and DLA Energy relationship), https://dgci.com/about-us/; https://dgci.com/wp-content/uploads/2019/10/Code-of-Ethics.pdf; https://dgci.com/joseph-yorio-appointed-as-chief-executive-officer/.

144. Kurdistan24, "*Peshmerga commander Mansour Barzani visits mother who lost 3 sons in ISIS attack*" (Dec. 4, 2021), and "*I Call on the People of Kurdistan to be Peshmerga on the 11th of 11, Says Mansour Barzani*" (Nov. 9, 2025) (identifying Mansour Barzani as commander of the First Special Forces Division and Gulan Special Forces; used to supplement DOJ's description of him as a senior Peshmerga official).

145. U.S. Department of State, 2023 Country Reports on Human Rights Practices: Iraq (reporting frequent arbitrary detention of journalists, activists, and protesters by KRG authorities; arrest of journalist Islam Kashani after criticism of alleged corruption and salary mismanagement; nearly 20 journalist arrests in the Iraqi Kurdistan Region reported by reporters Without Borders; and 49 violations affecting 99 journalists and social-media bloggers reported during the first six months of 2023), https://2021-2025.state.gov/Reports/2023-country-Reports-on-human-rights-practices/iraq/.

146. U.S. Government Accountability Office, GAO-24-106183, *Human Rights: Agency Actions Needed to Address Harassment of Dissidents and Other Tactics of Transnational Repression in the U.S.* (Oct. 3, 2023) (transnational repression tactics; security-assistance and arms-transfer nexus; Section 6 of the Arms Export Control Act; need for improved interagency tracking and visibility), https://www.gao.gov/products/gao-24-106183.

147. Congressional Research Service, R49036, "*Transnational Repression*" and U.S. Policy (2026) (journalists, dissidents, political opponents, activists, and diaspora communities as targets; sanctions, visa restrictions, law-enforcement, export-control, and other policy tools; chilling effects and self-censorship); see also 22 U.S.C. § 2151n(d)(13) and State Department visa-restriction policy concerning serious extraterritorial counter-dissident activity.

148. U.S. Department of Defense, Office of the Under Secretary of Defense (Comptroller), FY2026 Counter-ISIS Train and Equip Fund Justification materials; Lead Inspector General Reporting on U.S.-KRG Peshmerga support and the planned end of direct stipend support (security-assistance transition; continued support to vetted Kurdish Security Forces; retrospective personnel, command, end-use, and accountability review), https://comptroller.defense.gov/Portals/45/Documents/defbudget/FY2026/FY2026_CTEF_J-Book.pdf.

149. *Lindsey O. Graham Sanctioning Russia and Iran Act of 2026*, Pub. L. No. 119-111 (Sept. 18, 2026) (extending the Iran Sanctions Act of 1996 through 2031; Russia titles cited only for sanctions-evasion method – shadow fleets, shell companies, facilitators – not as findings concerning any person named in this *Petition.*

150. Erwin van Veen, Hope Wright & Nick Grinstead, *Fighting for Kurdistan? The Peshmerga in Iraq* (Clingendael, Mar. 2018), ch. 2.

151. Wladimir van Wilgenburg, "*What explains reduced US support for Peshmerga forces?*," The New Region (May 22, 2026).

152. *Moore v. Moore*, Family Court of the State of Delaware, New Castle County, File No. CN23-03101, Respondent's Reply to Opposition to Appoint Counsel (Sept. 25, 2026), accompanied by an unsworn declaration made under penalty of perjury, asserting that federal warrants and seizures occurred in Beverly Hills on July 28, 2026 and distinguishing information independently obtained by federal authorities; cited solely as a specific investigative lead and party filing, not as an adjudicated finding concerning the existence, scope, targets, or results of any federal warrant.

153. *Treaty between the Government of the United States of America and the Government of the United Arab Emirates on Mutual Legal Assistance in Criminal Matters*, signed Feb. 24, 2022; S. Treaty Doc. 119-1 (transmitted Jan. 14, 2025); U.S. Senate Committee on Foreign Relations treaty docket (showing Jan. 14, 2025 as the last action as of Sept. 26, 2026).

154. United Kingdom Home Office, *Request for Mutual Legal Assistance in Criminal Matters: Guidelines for Authorities Outside of the UK* (asset tracing, restraint, confiscation, and civil recovery under the Proceeds of Crime Act 2002 and the Proceeds of Crime Act 2002 (External Requests and Orders) Order 2005).

155. United Kingdom Home Office, *UK-US Data Access Agreement*: Factsheet (July 21, 2022) (direct requests by qualifying UK and U.S. law-enforcement authorities to telecommunications providers for electronic data in serious-crime investigations).

156. United Arab Emirates, Federal Decree-Law No. 10 of 2025 *Regarding Anti-Money Laundering, and Combating the Financing of Terrorism and Proliferation Financing*, art. 21; Cabinet Resolution No. 134 of 2025, Executive Regulations, arts. 67-69 (international cooperation, foreign judicial orders, tracing, freezing, seizure, confiscation, and asset recovery subject to UAE law and procedural requirements).

157. U.S. Government Accountability Office, GAO-17-771T, Iraq: *DOD Should Increase Visibility and Accountability Over Equipment Provided to Iraq's Security Forces* (July 25, 2017) (limited visibility and

incomplete transfer documentation for Iraq Train and Equip Fund equipment, including transfers to the Kurdistan Regional Government).

158. U.S. Government Accountability Office, GAO-11-886, Iraq and Afghanistan: *DOD, State, and USAID Cannot Fully Account for Contracts, Assistance Instruments, and Associated Personnel* (Sept. 15, 2011) (government-wide tracking and data limitations concerning contracts, grants, cooperative agreements, and associated personnel).

159. U.S. Department of the Treasury, Office of Foreign Assets Control, *Global Magnitsky Sanctions; Executive Order 13818* (Dec. 20, 2017) (sanctions framework concerning serious human-rights abuse and corruption; cited as an available review mechanism, not as a finding that any person identified in this *Petition* meets designation criteria).

160. *United States v. Zarrab*, No. 15 Cr. 867 (RMB), ECF No. 293 (S.D.N.Y. Sept. 6, 2017) (Superseding Indictment) (alleging a multi-year Iran-sanctions-evasion scheme involving front companies, money-service businesses, multiple jurisdictions, high-ranking governmental participants, bribery, false documentation, concealment from United States regulators, correspondent banking, and transactions allegedly structured to appear facially permissible; cited solely as a federal investigative and legal-methodology analogue and not as evidence concerning any person identified in this *Petition*).

161. OCCRP, Mujab Khalaf, "*Former Anti-Corruption Official Among Two Iraqi Lawmakers Jailed for Illicit Enrichment*" (Sept. 24, 2026) (reporting seven-year illicit-enrichment sentences for MPs Alia Nassif and Ashwaq Salem Hassan, mandatory financial-disclosure omissions, repayment orders, equivalent financial penalties, and the Integrity Commission's reservation of further damages); OCCRP, Maryam Shenawy, "*Iraq Recovers More Than $106 Million in Embezzled Cash, Some of It Buried*" (June 24, 2026) (reporting approximately $107 million seized in an oil-sector corruption investigation). Cited as current Iraqi anti-corruption and asset-recovery benchmarks; the underlying judgments and official records should be obtained before any person-specific conclusion is drawn.

162. Organized Crime and Corruption Reporting Project (OCCRP), "*Smoke and Mirrors: How the 'Father' of Iraq's Cigarette Smugglers Built An Empire*" (investigation reporting three active counterfeit-cigarette factories in Iraq linked to Nizar Hanna Nasri's network, black-market distribution including Iran, and reported financial and commercial ties with members of the Barzani family; also reporting denials of smuggling, counterfeiting, and wrongdoing by persons or representatives quoted in the investigation).

163. U.S. Department of Justice, U.S. Attorney's Office for the Southern District of Florida, "*Two Charged In Federal Court with Smuggling Counterfeit Cigarettes*" (Aug. 30, 2017), and "*Two Indian Citizens and India-based Corporation Plead Guilty to Conspiring to Smuggle Counterfeit Cigarettes*" (Jan. 23, 2018) (Shukla/Panchal matter; counterfeit Newport cigarettes, international wire transfers to India and Dubai, Port of Miami seizures, and counterfeit-mark allegations).

164. U.S. Department of Justice, U.S. Attorney's Office for the Western District of Missouri, "*New York Business Must Pay $3.5 Million for Trafficking Contraband Cigarettes*" (Jan. 15, 2015) (separate fine, restitution for state excise-tax loss, forfeiture judgment representing profits, and related civil forfeiture of bank funds, cigarettes, aircraft, and trucks).

165. U.S. Department of Justice, *United States v. British American Tobacco P.L.C., et al*., No. 1:23-cr-118-BAH (D.D.C.), and DOJ press release, "*British American Tobacco to Pay $629 Million in Fines for N. Korean Tobacco Sales; Charges Unsealed Against Tobacco Facilitators*" (Apr. 25, 2023) (bank-fraud and IEEPA/sanctions resolution involving concealed North Korea tobacco business, third-party company, front companies, U.S.-dollar banking, and more than $629 million in combined penalties; cited as an enforcement and tracing analogue, not as evidence concerning persons identified in this *Petition*).

166. U.S. Department of State, Office of the Spokesman, "Visa Restrictions for Foreign Nationals Undermining Democratically-Elected Governments in Western Hemisphere Countries" (Sept. 28, 2026) (announcing INA § 212(a)(3)(C) restrictions for foreign nationals who undermine democratically elected governments through corruption or narcotrafficking; describing such conduct as a security and rule-of-law concern; and invoking Section 7031(c) for credible information of significant corruption or a gross violation of human rights), https://www.state.gov/releases/office-of-the-spokesman/2026/09/visa-restrictions-for-foreign-nationals-undermining-democratically-elected-governments-in-western-hemisphere-countries/.

167. U.S. Department of State, Secretary of State Marco Rubio, "New Visa Restriction Policy to Promptly Resolve International Parental Child Abduction Cases" (Sept. 28, 2026) (using the formulation "responsible for, or complicit in" in a separate INA § 212(a)(3)(C) visa-restriction policy; cited only for the current accountability formulation, not as a substantive standard governing the matters in this *Petition*).

168. U.S. Department of State, "*Designation of Former Nairobi Governor Sonko for Involvement in Significant Corruption*" (Mar. 8, 2022); "*Designation of Sri Lankan Governor Due to Involvement in a Gross Violation of Human Rights*" (Apr. 26, 2023); and "*Designation of Uganda Police Force Officials Due to Involvement in Gross Violations of Human Rights*" (Oct. 2, 2024) (subnational and regional-official precedents under Section 7031(c); cited for scope of office, not as factual analogies to any KRG official).

169. Kurdistan Regional Government, official biography of Masrour Barzani (stating that in 2012 President Masoud Barzani appointed him first Chancellor of the Kurdistan Region Security Council to oversee security, military intelligence, and intelligence services); Presidency of the Kurdistan Region, biography of Masoud Barzani (identifying his election as first President in 2005 and reelection in 2009).

170. *Sherrill v. Knight*, 569 F.2d 124, 129-30 (D.C. Cir. 1977) (recognizing presidential physical security as a compelling, "even an overwhelming," governmental interest while rejecting an unexplained invocation of "reasons of security" as unnecessarily vague; cited here for the importance of an identifiable factual basis for security judgments, not for its press-access holding).

171. U.S. Department of Justice, Criminal Division, Foreign Corrupt Practices Act Unit, "Foreign Extortion Prevention Act" (updated Aug. 18, 2026); 18 U.S.C. § 1352 (criminalizing the demand side of qualifying foreign bribery subject to statutory elements and jurisdictional predicates).

172. Transparency International, "*Building Political Integrity to Stamp Out Corruption: Three Steps to Cleaner Politics*" (Jan. 23, 2020) (public-interest governance; separation of public and private interests; patronage, clientelism, cronyism, abuse of state resources, conflicts of interest,

policy/state capture, political impunity, independent scrutiny, and public accountability; cited as an anti-corruption framework, not as a finding concerning the KRG).

173. Transparency International U.S., "*Treasury Rule Enables Drug Cartels and Corrupt Officials to Launder Money Through U.S. Anonymous Companies*" (2026) (criticizing the domestic-company CTA exemption and describing corporate secrecy as a means by which corrupt officials and other criminals can hide and move illicit funds); see also Appendix Source 115 (GAO-26-107967) for the governmental finding concerning the beneficial-ownership information gap.

174. Transparency International U.S., *"Overview of the TI US Anticorruption Policy Lab*" (cross-border corruption, illicit finance, professional-enabler, extraterritorial-law, and real-estate AML policy research; cited for investigative methodology); Transparency International, "*Is the United States Still a Global Leader in the Fight Against Corruption?*" (2026) (cited only for general anti-corruption and illicit-finance principles, not for partisan assessments).

175. Transparency International U.S. and coalition partners, "*Joint Ethics Statement: Ahead of Senate Vote, Ethics and Democracy Watchdogs Warn - No Ethics, No CLARITY*" (2026) (public-interest ethics, enforceability, disclosure, and anti-circumvention principles involving indirect or affiliated interests; cited only for general ethics methodology).

176. Plaintiffs' Emergency Motion for Reconsideration/Clarification and related August 2026 filings in *Kurdistan Victims Fund v. Barzani*, No. 1:24-cv-00278-RDM (D.D.C.) (reporting Plaintiffs' interview of a Barzani family member who states that KRG officials forced him into exile and prevented his return, including for family funerals or to visit his children; cited as an unadjudicated witness account and investigative lead).

177. U.S. Department of State, *"Fagin Steven H - Republic of Yemen - December 2021"* (career biography identifying Steven H. Fagin as a former Principal Officer at the U.S. Consulate General in Erbil and later Deputy Chief of Mission at the U.S. Embassy in Baghdad); Rudaw, *"New US consul general to Erbil meets PM Barzani"* (July 24, 2018) (reporting Fagin as the incoming U.S. Consul General in Erbil); Presidency of the Kurdistan Region, '*President Nechirvan Barzani receives new U.S. Consul General in Erbil*" (July 23, 2020) (identifying Fagin as the outgoing U.S. Consul General and his new mission in Baghdad); Supreme Judicial Council of Iraq, *"President of the Supreme Judicial Council Receives US Charge d'Affaires*" (Sept. 7, 2026) (identifying Fagin as the new U.S. Charge d'Affaires to Iraq). Cited to establish diplomatic chronology and the location of relevant United States reporting responsibility, not to imply any failure by Ambassador Fagin or the Department of State.

178. Kurdistan Regional Government, official biography of Masrour Barzani (identifying his appointment as Prime Minister of the ninth cabinet on July 10, 2019); Kurdistan Regional Government, The Cabinet (listing Masrour Barzani as Prime Minister); Presidency of the Kurdistan Region, "*President of the Kurdistan Region tasks Masrour Barzani to form the Government*" (June 13, 2019) (identifying him as Prime Minister of the Council of Ministers); U.S. Department of State, *"Secretary Blinken's Meeting with Kurdistan Regional Government Prime Minister Barzani*" (Feb. 27, 2024) (reporting the Washington meeting and discussion of good governance, respect for human rights, regional security, and the U.S.-Iraq security relationship).

179. International Law Commission, Principles of International Law Recognized in the Charter of the Nürnberg Tribunal and in the Judgment of the Tribunal (1950), Principles I, III-IV (individual

responsibility under international law; official position does not itself relieve responsibility; superior orders do not themselves relieve responsibility where moral choice was possible). Cited as an accountability principle and investigative framework, not as an adjudication of any allegation in this Petition.

180. Statute of the International Criminal Tribunal for the former Yugoslavia, art. 7(1), (3); ICTY materials describing Article 7(1) individual responsibility and Article 7(3) superior responsibility. Cited only as an international criminal-law framework for separating direct participation, orders, assistance, knowledge, command authority, prevention, and punishment; not as a finding concerning any person identified here or as automatic incorporation into United States law.

181. Torture Victim Protection Act of 1991, Pub. L. No. 102-256, § 2, 106 Stat. 73 (1992), 28 U.S.C. § 1350 note (civil action against an individual who, under actual or apparent authority, or color of law, of a foreign nation subjects an individual to torture or extrajudicial killing, subject to the Act's requirements and defenses).

182. *The Paquete Habana*, 175 U.S. 677, 700 (1900) (international law is part of United States law and may be ascertained and administered where duly presented, in the absence of a controlling treaty, executive or legislative act, or judicial decision).

183. 8 U.S.C. § 1227(a)(2)(A)(i)-(ii) (specified conviction-based crime-involving-moral-turpitude grounds); *Matter of Silva-Trevino*, 26 I. & N. Dec. 826, 831, 833-34 (B.I.A. 2016) (categorical/modified-categorical framework; reprehensible conduct and culpable mental state).

184. *Matter of Short*, 20 I. & N. Dec. 136 (B.I.A. 1989) (aiding or accessory-before-the-fact conviction follows the moral-turpitude character of the underlying offense); *Matter of Rivens*, 25 I. & N. Dec. 623 (B.I.A. 2011) (accessory-after-the-fact offense is a CIMT only if the underlying offense is such a crime).

185. 8 C.F.R. § 1208.18(a) (federal regulatory definition of torture for Convention Against Torture purposes, including specific-intent and official-capacity requirements); *Nasrallah v. Barr*, 590 U.S. 573 (2020) (CAT order is distinct from the final order of removal for the judicial-review question presented there).

186. International Covenant on Civil and Political Rights, art. 19, Dec. 16, 1966, 999 U.N.T.S. 171; United Nations Treaty Collection, Iraq ratification (Jan. 25, 1971; effective Mar. 23, 1976); U.N. Human Rights Committee, General Comment No. 34, para. 23, CCPR/C/GC/34 (Sept. 12, 2011) (States should protect against attacks aimed at silencing persons exercising freedom of expression; attacks including arbitrary arrest, torture, threats to life, and killing are incompatible with Article 19; attacks on journalists should be vigorously investigated and perpetrators prosecuted).

187. Financial Crimes Enforcement Network, Advisory FIN-2017-A003, Advisory to Financial Institutions and Real Estate Firms and Professionals (Aug. 22, 2017) (identifying money-laundering and beneficial-ownership risks in luxury residential real estate purchased through shell companies, particularly non-financed or "all-cash" transactions; cited as an official risk and investigative framework, not as a finding concerning any person identified in this Petition).

188. Financial Crimes Enforcement Network, Geographic Targeting Order, Aug. 22, 2017, and FinCEN, "FinCEN Targets Shell Companies Purchasing Luxury Properties in Seven Major Metropolitan Areas"

(Aug. 22, 2017) (requiring covered title insurers in Los Angeles County and other specified markets to report natural-person beneficial owners in qualifying non-financed residential real-estate purchases, including covered transactions involving funds transfers; cited to identify contemporaneous federal records Congress should obtain).

189. Zack Kopplin, "How Taxpayer Dollars May Have Bought a Kurdish Strongman's Beverly Hills Mansions," The New Republic (July 2020) (reporting that shell companies associated with Haval Dosky facilitated 2018 purchases of two Beverly Hills mansions linked in the reporting to Barzani-family interests for approximately $47 million combined, paid in cash, plus remodeling expenditures; reporting includes denials and contested assertions and is cited as an investigative lead to be tested against primary records).

190. Internal Revenue Service, "Report of Foreign Bank and Financial Accounts (FBAR)" (explaining that a U.S. person generally must file FinCEN Form 114 when the person has a financial interest in, or signature or other authority over, foreign financial accounts whose aggregate value exceeds $10,000 at any time during the calendar year; cited for the reporting framework, not as evidence that any named person had an unreported account).

191. Internal Revenue Service, "*U.S. Citizens and Residents Abroad - Filing Requirements*" and instructions concerning Form 8938 and foreign-trust reporting (worldwide-income and specified foreign-financial-asset reporting principles for U.S. persons; cited to frame person-specific tax and information-reporting questions concerning ownership, authority, compensation, distributions, foreign entities, and trusts).

192. *United States v. Approximately $5,524,745.33 Seized from Morgan Stanley Account in the Name of Gulf Coast Molecular Laboratories, LLC, et al.,* No. 1:23-cv-00289-JB-N, Verified Complaint for Forfeiture in Rem, Dkt. 1 (S.D. Ala. Aug. 4, 2023), including Exhibit A (alleging that funds in separately titled bank accounts were proceeds of or traceable to wire and health-care fraud and property involved in money laundering; tracing Medicare reimbursements, account balances, repeated inter-account wires, and claimed wire purposes). Cited solely as a federal asset-tracing and forfeiture methodology, not as a factual analogue establishing any allegation concerning the KRG or Barzani-linked persons.

193. *In re Sealed Case*, 754 F.2d 395, 399-402 (D.C. Cir. 1985) (crime-fraud exception; affirming compelled attorney testimony where the evidentiary showing established that attorneys were used as instrumentalities or "front men" in an ongoing cover-up; distinguishing communications sufficiently related to ongoing misconduct from privileged communications concerning completed past conduct). Cited for the governing D.C. Circuit privilege methodology, not as a finding concerning any attorney identified in this Petition.

194. *In re Sealed Case*, 107 F.3d 46, 49-50 (D.C. Cir. 1997) (crime-fraud exception ordinarily requires that the client make or receive the otherwise privileged communication with intent to further an unlawful or fraudulent act and that the crime or fraud be carried out; distinguishing communications furthering misconduct from legitimate consultation aimed at legal compliance).

195. U.S. Department of Justice, Criminal Division, 2024 National Health Care Fraud Enforcement Action, Case Summaries (Southern District of Alabama); *United States v. James Matthew Thorton Potter*, No. 1:24-cr-00076-CG, Indictment (S.D. Ala. May 22, 2024); *United States v. Brian Cotugno*,

No. 1:24-cr-00045-CG, Information (S.D. Ala. Mar. 11, 2024) (criminal proceedings arising from an alleged nearly $20 million OTC COVID-19 test scheme; Potter indictment alleging conspiracy to violate the Anti-Kickback Statute and including a forfeiture notice; cited with Source 193 solely for the complementary federal methodology of source-offense identification, transaction reconstruction, tracing, and forfeiture, not as a factual analogue concerning the KRG or Barzani-linked persons).

196. *United States v. Jacobs*, 117 F.3d 82, 87-88 (2d Cir. 1997) (crime-fraud exception; emphasizing that communications must actually be made with intent to further unlawful conduct, not merely relate to wrongdoing, and distinguishing legitimate advice sought to determine legality; cited as reinforcing authority after the D.C. Circuit cases in Sources 193-194).

197. Al-Estiklal Newspaper, "Billions Lost, Promises Repeated: Will al-Zaidi Change Iraq's Old Story?" (Sept. 28, 2026), https://www.alestiklal.net/en/article/billions-lost-promises-repeated-will-al-zaidi-change-iraq-s-old-story (reporting on Iraq's current anti-corruption campaign; describing reported concerns that corruption is intertwined with political power, patronage networks, and competing centers of influence; reporting that many suspected assets are believed to be held outside Iraq and that recovery efforts extend beyond cash to real estate, land, residential compounds, luxury vehicles, and jewelry; and reporting commentary that credible anti-corruption requires transparent public contracting and spending, protection for whistleblowers and journalists, effective oversight, and an independent judiciary. Cited for current Iraqi anti-corruption context and investigative methodology, not as proof of any allegation concerning the KRG, the Barzani family, or any other person identified in this Petition.)

198. Iran International, Mojtaba Pourmohsen, "Key IRGC intelligence figure in Iran's oil sales identified: Who is Mostafa Ahadi?" (Sept. 29, 2026), https://www.iranintl.com/en/202609281302 (reporting that the Islamic Republic used oil brokers described as "trustees" to sell sanctioned oil; alleging outstanding or unreturned oil-sale proceeds; reporting an investigator's account of short-lived shell companies in China, Taiwan, Singapore, and the United Arab Emirates; and reporting disputes concerning internal oversight of trustee debts. Cited solely as a current investigative lead and sanctions-evasion methodology source, not as proof of any allegation concerning the KRG, the Barzani family, or any person identified in this Petition.)

199. Organized Crime and Corruption Reporting Project (OCCRP), Kira Zalan, "Trial Begins in Paris for Alleged Mastermind of the $230 Million Magnitsky Affair Fraud" (accessed Oct. 4, 2026), https://www.occrp.org/en/news/trial-begins-in-paris-for-alleged-mastermind-of-the-230-million-magnitsky-affair-fraud (reporting French aggravated-money-laundering charges against Dmitry Klyuev; alleged routing through BVI companies and foreign bank accounts; investigators' allegation that actual account control differed from formally listed beneficial ownership; tracing of personal and family expenditures; luxury spending in France; and related Cyprus and Dubai investments. Cited as a current cross-border tracing, beneficial-ownership, and enforcement-methodology analogue; the charges remain allegations and establish no fact concerning the KRG or Barzani-linked persons.)

200. United Kingdom Foreign, Commonwealth & Development Office and Office of Financial Sanctions Implementation, "*Russia: list of designations and sanctions notices*" (updated Oct. 2, 2026); Office of Financial Sanctions Implementation and FCDO, "*Ownership and Control: Public*

Officials and Control guidance" (updated Aug. 20, 2024); Department for Business and Trade / Office of Trade Sanctions Implementation, "*Countering Russian sanctions evasion - guidance for businesses*" (updated Mar. 12, 2026); and OFSI, "*Financial sanctions enforcement and monetary penalties guidance*" (current guidance) (direct and indirect ownership or control; entity-specific evidence; indirect or de facto control; front and shell companies; proxies and trusts; anti-circumvention due diligence; entity-resolution identifiers; and sanctions-list fields for individuals, entities, and ships). Cited solely as comparative sanctions-compliance and investigative methodology. United Kingdom law does not govern the United States sanctions questions presented in this Petition.

201. *United States v. BNP Paribas S.A., Information* (S.D.N.Y. 2014) (charging conspiracy to violate IEEPA and TWEA; alleging sanctions "evasion and avoidance," "structured, conducted, and concealed" U.S.-dollar transactions, non-transparent cover payments, complex payment structures lacking legitimate business purpose, omission and removal of sanctioned-entity identifiers from payment messages, processing through U.S. financial institutions, and seeking forfeiture of proceeds traceable to the offense together with substitute assets under specified circumstances). Cited solely as a federal sanctions-enforcement, payment-message, correspondent-banking, and forfeiture methodology analogue, not as evidence concerning the KRG or any Barzani-linked person.

202. NDR/WDR, "Bundeswehr-Waffen auf dem Schwarzmarkt im Nordirak" (Jan. 21, 2016) (reporting that G3 rifles and a P1 pistol from German military stocks supplied to the Kurdish autonomous region for the anti-ISIS campaign were offered for sale in weapons markets in Erbil and Sulaymaniyah; cited as evidence supporting a donor-materiel chain-of-custody and end-use inquiry, not as proof that any Barzani family member directed or profited from a sale), https://www.ndr.de/der_ndr/presse/mitteilungen/Bundeswehr-Waffen-auf-dem-Schwarzmarkt-im-Nordirak-,pressemeldungndr16758.html. See also Source 76 (OCCRP reporting concerning Golden Eagle, U.S. military-related contracting, Barzani-family financial ties alleged in leaked records, and brokerage of U.S.-made military helmets to Iraqi Kurdistan's Counter Terrorism Department).

203. *United States v. Xin Mian Pan, et al*., No. 3:25-cr-00428-CRB (N.D. Cal.), Indictment filed Dec. 17, 2025. Current federal charging document cited for investigative methodology concerning transshipment, shell companies, nominal importers and consignees, false country-of-origin and valuation information, international money laundering, aiding and abetting, and forfeiture. It establishes no fact concerning any person identified in this Petition.

204. *United States v. Xin Mian Pan & Uni-Tile & Marble, Inc*., Court No. 26-04188 (U.S. Ct. Int'l Trade), Complaint filed Sept. 28, 2026. Current United States civil enforcement action cited for the Government's parallel civil-recovery posture, including recovery of alleged United States revenue losses, civil fraud penalties, interest, alternative culpability theories, administrative collection, and recovery pursued while related criminal proceedings remain pending. It establishes no fact concerning any person identified in this Petition.

205. *United States v. Nicolás Maduro Moros, et al., Superseding Indictment*, S.D.N.Y., filed October 8, 2026. Included as a current federal charging document relevant to the Petition's discussion of alleged abuse of public office, control of military and law-enforcement institutions, judicial abuse, arbitrary detention, torture, command through subordinates, public corruption, and forfeiture. The

indictment concerns the charged defendants and does not establish any fact concerning the Barzani family or the KRG.

206. The National Context, "Revealed: How KRG Oil Is Sold - and Who Profits" (accessed Oct. 10, 2026) (reporting estimated KRG oil allocations; linking Business Unicorn to North Light Holding and Masrour Barzani; estimating Business Unicorn at $140-145 million monthly, Lanaz Refinery at $30-35 million, and KAR Group at $20-25 million; and citing opposition MP Ali Hama Saleh's estimate of approximately $200 million per month for KDP-linked oil networks). Cited as an investigative lead requiring verification from primary records, not as proof of individual income, beneficial ownership, or tax noncompliance, https://thenationalcontext.com/revealed-how-krg-oil-is-sold-and-who-profits/.

207. U.S. Department of Justice, U.S. Attorney's Office for the Southern District of New York, United States v. Bruce Bagley, Indictment and related DOJ releases, including “Professor Of International Studies Charged In International Money Laundering Scheme” (Nov. 18, 2019) and “Professor Of International Studies Pleads Guilty To Money Laundering” (June 1, 2021) (alleging and later describing a scheme in which a U.S. intermediary received recurring transfers from Switzerland and the United Arab Emirates, moved most funds onward, retained compensation, used sham contracts, and supplied a new account after a prior account was closed for suspicious activity; cited solely as a federal investigative and enforcement analogue concerning domestic facilitation of foreign corruption proceeds, not as evidence concerning any person identified in this Petition).

208. Executive Order 14406, Restoring Integrity to America's Financial System (May 19, 2026) (directing Treasury and federal financial regulators to address payroll-tax evasion, nominee accounts, shell companies, complex funnel structures, beneficial-ownership concealment, sanctions evasion, fraud, and other illicit financial activity through advisories and strengthened risk-based customer due diligence; cited as a current federal financial-integrity framework, not as evidence concerning any person identified in this Petition).

209. U.S. Department of the Treasury, Office of Foreign Assets Control, sanctions-modernization materials, including Treasury Begins Sanctions Modernization Effort by Removing Outdated Entries (May 28, 2026), Treasury Announces Second Round of Sanctions Removals, Updates in Modernization Initiative (July 27, 2026), and Treasury Announces Third Round of Sanctions Removals, Updates in Modernization Initiative (Oct. 5, 2026) (removing outdated or defunct targets while updating identifiers to keep sanctions targeted, effective, current, and suitable for compliance screening; cited for current enforcement methodology, not as evidence concerning any person identified in this Petition).

210. International Institute for Sustainable Development, Investment Treaty News, ‘Court-Ordered Sale of CITGO’s Parent Contested as Venezuela Appeals and OFAC Withholds Clearance’ (Sept. 9, 2026), https://www.iisd.org/itn/2026/09/09/court-ordered-sale-of-citgos-parent-contested-as-

venezuela-appeals-and-ofac-withholds-clearance/ (reporting on the court-approved sale of PDV Holding, the continuing requirement for OFAC clearance, the Crystallex alter-ego enforcement history, creditor recovery against foreign-state-linked commercial assets, and the prolonged cross-border enforcement process; cited as an asset-recovery and sanctions-gatekeeper analogue, not as evidence concerning any person identified in this Petition).

211. Mahtaub Moore, *Verified Petition for Writ of Replevin and Request for Immediate Federal Custody for Federal Interests and National Security*, captioned for the United States District Court for the District of Delaware (dated Jan. 28, 2026), with Exhibits A-E (copy supplied to KVF; the copy reviewed bears no case number on its face). Cited for the petition's attributed allegations concerning the Dell server, preservation, Golden Eagle/GEGI, Ster Group, bank and tax records, Department of Defense contracting, and alleged Iran-sanctions-sensitive oil transactions; and for the attached archival and OCCRP materials. The petition's allegations are not treated as adjudicated findings.

212. Office of the Comptroller of the Currency, News Release 2026-87, "*OCC Assesses $350 Million Civil Money Penalty Against American Express*" (Oct. 8, 2026) (announcing a cease-and-desist order and $350 million civil money penalty against American Express National Bank for Bank Secrecy Act and anti-money-laundering program deficiencies; describing inadequate risk assessment, customer-due-diligence and customer-identification weaknesses, systemic suspicious-activity monitoring and reporting breakdowns, and approximately $13 billion in suspected trade-based money-laundering activity that was not timely identified, evaluated, and sufficiently reported; and stating that money-laundering controls are critical to economic and national security); Financial Crimes Enforcement Network, "*Civil money penalties assessed against American Express Bank International and American Express Travel Related Services Company, Inc.*" (Aug. 6, 2007), and related Assessment of Civil Money Penalty (describing significant Bank Secrecy Act compliance breakdowns, high-risk international business requiring commensurate controls, and financial institutions as gatekeepers to the financial system).

These American Express matters establish no fact concerning any person identified in this Petition and are cited solely for current and historical federal anti-money-laundering methodology and enforcement principles. Formal citation: Office of the Comptroller of the Currency, "*OCC Assesses $350 Million Civil Money Penalty Against American Express*," OCC News Release NR-2026-87, October 8, 2026.

213. U.S. Department of the Treasury, *2024 National Strategy for Combating Terrorist and Other Illicit Financing (2024)*, Executive Summary (stating that "Illicit finance threatens U.S. national security, prosperity, and the viability of democracy," and explaining that the United States anti-money-laundering/countering-the-financing-of-terrorism regime must adapt to prevent illicit proceeds from reaching actors who would harm U.S. citizens and national security). Cited as the Treasury Department's national-security and economic-security framework for illicit-finance risk, not as evidence concerning any person identified in this Petition.

214. *United States v. Storm & Semenov*, No. 23 Cr. 430 (S.D.N.Y.), Indictment (Aug. 23, 2023); U.S. Department of Justice, U.S. Attorney's Office for the Southern District of New York, "*Tornado Cash Founders Charged With Money Laundering And Sanctions Violations*" (Aug. 23, 2023) (charging conspiracy to commit money laundering, conspiracy to commit sanctions violations, and conspiracy to operate an unlicensed money-transmitting business; cited for federal investigative and enforcement principles concerning sanctions-enabling networks, effective controls, conduct after notice, and tracing deliberately obscured transaction paths). The indictment's allegations concern the charged defendants and establish no fact concerning any person identified in this Petition.

215. *United States v. Greenwood*, Nos. 23-7199(L), 24-368 (2d Cir. Jan. 31, 2025) (summary order) (affirming Mark Scott's convictions for conspiracy to commit money laundering and conspiracy to commit bank fraud; cited for the court's discussion of domestic use of wires in a global scheme, U.S. correspondent accounts, evidence that banks refused OneCoin-linked funds, transaction mischaracterization, and the conclusion that a rational jury could find Scott knew a co-conspirator could move the funds only by lying to banks). The order is nonprecedential under Second Circuit rules and is used here for its factual and investigative methodology, not as proof concerning any person identified in this Petition.

216. U.S. Department of Justice, U.S. Attorney's Office for the Southern District of New York, "*Former Partner of Locke Lord LLP Convicted in Manhattan Federal Court of Conspiracy to Commit Money Laundering and Bank Fraud in Connection With Scheme to Launder $400 Million of OneCoin Fraud Proceeds*" (Nov. 21, 2019); and "*Former Law Firm Partner Sentenced to 10 Years in Prison for Laundering $400 Million of OneCoin Fraud Proceeds" (Jan. 25, 2024)* (describing Scott's use of purported investment funds, false representations to banks including U.S. banks, evasion of anti-money-laundering procedures, use of his law license in the laundering scheme, sentence, and forfeiture). Cited as an attorney-facilitation enforcement analogue; the Scott prosecution establishes nothing concerning any attorney identified in this Petition.

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