

December 2, 2025

TO: Satya Nadella
Chairman and CEO
Microsoft Corporation

Brad Smith
President
Microsoft Corporation

CC: Natasha Crampton, Chief Responsible AI Officer

Sent via Email

Re: Notice of Exposure to Liability for Involvement in Grave Human Rights Violations

Dear Mr. Nadella and Mr. Smith,

We are writing to provide you with notice that **Microsoft Corporation's ("Microsoft") past and continued provision of services—including cloud technology, artificial intelligence, and data processing—to the Israeli military, intelligence, and other governmental branches opens your company up to civil and criminal liability for aiding and abetting, contributing to, or otherwise being complicit in Israel's commission of atrocity crimes and grave human rights violations against the Palestinian population of Gaza.**

In particular, and as detailed further below, there exists a reasonable and credible basis to believe that Microsoft has, through its provision of technology and services to the Israeli military, played a direct role in Israel's commission of grave crimes against the Palestinian population of Gaza, including, but not limited to, genocide, war crimes, and crimes against humanity. Additionally, there is a further basis to conclude that Microsoft's technology supports Israel's commission of illegal, extensive, and oppressive surveillance of the Palestinian population. **By providing such assistance to the Israeli military, intelligence, and governmental branches that has a substantial effect on Israel's ongoing crimes against Palestinians, Microsoft has exposed itself, its leadership, and its individual officers to wide-ranging criminal and civil legal liability, including in domestic courts in the United States and the European Union, and before various international bodies.**

We urge you, as executive officers of the Microsoft Corporation, to adhere to your duty to take all measures necessary to rectify these violations, including by immediately terminating Microsoft’s provision of all products and services unlawfully deployed by Israel, identifying and halting any additional Microsoft services contributing to violations of human rights, and taking the necessary measures to support accountability for those harmed, including by providing restitution.

I. Factual Record

1. Atrocity Crimes of Unprecedented Magnitude and Scale Against the Palestinian People of Gaza

Since October 7, 2023, Israel has unrelentingly bombed, invaded, and besieged Gaza, killing nearly 70,000 Palestinians and injuring over 170,000 more.¹ These numbers are estimated to be a drastic undercount, with research studies from as early as July 2024 reporting the death toll could reach 186,000, almost 8% of Gaza’s population.² The Israeli military has forcibly displaced virtually the entire population of 2.2 million Palestinians, often repeatedly.³ With essential infrastructure destroyed at unprecedented levels and Israel blocking the entry of life saving aid over periods of many months, disease and famine are widespread.⁴ As of October 8, 2025, nearly 55,000 children in Gaza are suffering from acute malnutrition, and if left untreated, face increased risk of death.⁵ Despite entering into a nominal ceasefire in mid-October 2025, Israel has continued imposing unlivable conditions on Palestinians in Gaza to the present day: since the beginning of this ostensible ceasefire, Israel has killed more than 300 Palestinians, including over 70 children, with the United Nations reporting Israeli “gunfire, artillery shelling, and airstrikes” across Gaza; destroyed more than 1,500 buildings; and continued to restrict the entry of aid to Gaza.⁶

¹ United Nations Off. for the Coordination of Humanitarian Aff’s. (“OCHA”), *Reported impact snapshot | Gaza Strip (5 November 2025)*, <https://www.ochaopt.org/content/reported-impact-snapshot-gaza-strip-5-november-2025>.

² See Rasha Khatib, et al., *Counting the dead in Gaza: difficult but essential*, *The Lancet* (July 202, 2024), [https://www.thelancet.com/journals/lancet/article/PIIS0140-6736\(24\)01169-3/fulltext](https://www.thelancet.com/journals/lancet/article/PIIS0140-6736(24)01169-3/fulltext).

³ See United Nations Relief and Works Agency for Palestine Refugees in the Near East (“UNRWA”), *UNRWA Situation Report #187 on the Humanitarian Crisis in the Gaza Strip and the Occupied West Bank, Including East Jerusalem*, (5 Sept. 2025), <https://www.unrwa.org/resources/reports/unrwa-situation-report-187-situation-gaza-strip-and-west-bank-including-east-jerusalem>.

⁴ See World Bank, European Union & United Nations, *Gaza Strip - Interim Damage Assessment* (29 Mar. 2024), <https://thedocs.worldbank.org/en/doc/14e309cd34e04e40b90eb19afa7b5d15-0280012024/original/Gaza-Interim-Damage-Assessment-032924-Final.pdf>; *Famine confirmed for first time in Gaza*, World Health Organization (“WHO”), (22 Aug. 2025), <https://www.who.int/news/item/22-08-2025-famine-confirmed-for-first-time-in-gaza>.

⁵ UNRWA, *Gaza: UNRWA’s Lancet Study Reveals Alarming Surge in Child Malnutrition, Underscores IPC Famine Confirmation*, (8 Oct. 2025), <https://www.unrwa.org/newsroom/news-releases/gaza-unrwa%E2%80%99s-lancet-study-reveals-alarming-surge-child-malnutrition>.

⁶ See United Nations Office of the High Commissioner for Human Rights, *UN experts urge States to act as Israeli violations threaten fragile Gaza ceasefire*, (24 Nov., 2025),

As early as January 2024, the International Court of Justice (“ICJ”) and a U.S. federal district court concluded it was plausible that Israel was committing a genocide against the Palestinian people of Gaza, and issued provisional measures to protect civilians.⁷ The ICJ followed its initial finding with additional measures against Israel in March and May of 2024.⁸

Fundamentally, this genocide has been enabled by the technology sector. Investigative reporting has revealed that artificial intelligence tools are used to generate enormous “target” lists in seconds and include the number of civilians present at each potential target, meaning the Israeli military is aware of the number of civilians it will kill in each strike.⁹ Nearly unlimited digital storage now allows the Israeli military to keep, for long periods of time, surveillance information on virtually the entire Palestinian population.¹⁰ As explained below, Israeli military officials describe this vast cache of surveillance data as providing excuses for arrests or military strikes.¹¹ The maintenance of such a large repository of personal data turns every Palestinian into a potential target.¹² These and other technological advancements have combined to make Israel’s assault on Gaza an automated “mass assassination factory,”¹³ the world’s first “AI-powered genocide.”¹⁴ Israel has used this alarming technological speed and reach to deliver unprecedented death and destruction: the Israeli military has dropped explosives equivalent to “six Hiroshimas”

<https://www.ohchr.org/en/press-releases/2025/11/un-experts-urge-states-act-israeli-violations-threaten-fragile-gaza>; Benedict Garman & Barbara Metzler, *Israel has destroyed more than 1,500 buildings in Gaza since ceasefire*, BBC (11 Nov. 2025), <https://www.bbc.com/news/articles/c0mxy1xw48yo>.

⁷ See ICJ, *Application of the Convention on the Prevention and Punishment of the Crime of Genocide in the Gaza Strip* (S.A. v. Israel), Order, (26 Jan. 2024),

<https://www.icj-cij.org/sites/default/files/case-related/192/192-20240126-ord-01-00-en.pdf>, 54; *Defense for Children International-Palestine v. Biden*, 714 F. Supp. 3d 1160, 1163 (N.D. Cal. 2024).

⁸ See ICJ, *Application of the Convention on the Prevention and Punishment of the Crime of Genocide in the Gaza Strip* (S.A. v. Israel), Order, (28 Mar. 2024),

<https://www.un.org/unispal/document/icj-order-gaza-genocide-covention-28mar24/>; ICJ, *Application of the Convention on the Prevention and Punishment of the Crime of Genocide in the Gaza Strip* (S.A. v. Israel), Order, (24 May, 2024), <https://www.un.org/unispal/wp-content/uploads/2024/05/192-20240524-ord-01-00-en.pdf>.

⁹ See Yuval Abraham, ‘A mass assassination factory’: Inside Israel’s calculated bombing of Gaza, +972 Magazine, (30 Nov. 2023), <https://www.972mag.com/mass-assassination-factory-israel-calculated-bombing-gaza/>; Yuval Abraham, ‘Lavender’: The AI machine directing Israel’s bombing spree in Gaza, (3 Apr. 2024), <https://www.972mag.com/lavender-ai-israeli-army-gaza/>.

¹⁰ See Harry Davies & Yuval Abraham, ‘A million calls an hour’: Israel relying on Microsoft cloud for expansive surveillance of Palestinians, Guardian, (6 Aug. 2025),

<https://www.theguardian.com/world/2025/aug/06/microsoft-israeli-military-palestinian-phone-calls-cloud>; Yuval Abraham, *Microsoft storing Israeli intelligence trove used to attack Palestinians*, +972 Magazine, (6 Aug. 2025), <https://www.972mag.com/microsoft-8200-intelligence-surveillance-cloud-azure/>.

¹¹ See *infra* Section I.2.a.

¹² See Davies & Abraham, ‘A million calls an hour,’ *supra* n.10 (describing how the system allowed “tracking everyone, all the time,” turning “the entire public” into a potential “enemy”).

¹³ Abraham, ‘A mass assassination factory’, *supra* n.9.

¹⁴ See Michael Kwet, *How US Big Tech supports Israel’s AI-powered genocide and apartheid*, Aljazeera, (12 May 2024),

<https://www.aljazeera.com/opinions/2024/5/12/how-us-big-tech-supports-israels-ai-powered-genocide-and-apartheid>

on Gaza.¹⁵ Researchers have estimated that the collective lost life-expectancy of those directly killed in Israeli bombing now totals over 3 million years.¹⁶

As detailed below, Microsoft has long been on notice that Israel has been committing the gravest of crimes against the Palestinian people of Gaza, and despite its notice, Microsoft has continued to provide the cloud and artificial intelligence tools used by the Israeli military to store troves of surveillance data, develop target lists, and otherwise commit atrocities in Gaza.¹⁷

2. Microsoft Significantly Advanced its Partnership with the Israeli Military as Israel Initiated and Carried Out its Military Assault and Genocidal Campaign in Gaza

Microsoft has long maintained a “footprint in all major military infrastructures” in Israel.¹⁸ In 2021, Microsoft announced its intent to further deepen its relationship with units in Israel’s military arm, with Microsoft leadership deeming it “critical” and “an incredibly powerful brand moment” worth hundreds of millions of dollars.¹⁹ Microsoft fulfilled this aim, taking several steps to intensify its support and involvement with the Israeli military establishment, even as Israel’s military assault and genocidal campaign in Gaza advanced.²⁰ Indeed, commercial records reveal that Microsoft further profited from Israeli war crimes, crimes against humanity, and genocide in the months immediately after October 7, 2023: according to reporters familiar with the relevant internal documents, Microsoft’s sales of cloud and artificial intelligence technologies to the Israeli military “skyrocketed,” with the company fulfilling major purchases to dozens of

¹⁵ *Gaza bombing ‘equivalent to six Hiroshimas’ says Bradford world affairs expert*, University of Bradford, (16 April 2025), <https://www.bradford.ac.uk/news/archive/2025/gaza-bombing-equivalent-to-six-hiroshimas-says-bradford-world-affairs-expert.php>.

¹⁶ Sammy Zahran & Ghassan Abu-Sittah, *Over 3 million life-years lost in Gaza*, *The Lancet*, (31 Oct. 2025), [https://www.thelancet.com/journals/lancet/article/PIIS0140-6736\(25\)02112-9/fulltext?rss=yes](https://www.thelancet.com/journals/lancet/article/PIIS0140-6736(25)02112-9/fulltext?rss=yes).

¹⁷ See, e.g., Ryan Grim & Waqas Ahmed, *The Israeli Military is One of Microsoft’s Top AI Customers, Leaked Documents Reveal*, *Drop Site News*, (23 Jan. 2025), <https://www.dropsitenews.com/p/microsoft-azure-israel-top-customer-ai-cloud>; Harry Davies & Yuval Abraham, *Revealed: Microsoft deepened ties with Israeli military to provide tech support during Gaza war*, *Guardian*, (23 Jan. 2025), <https://www.theguardian.com/world/2025/jan/23/israeli-military-gaza-war-microsoft>; Davies & Abraham, *‘A million calls an hour,’ supra* n.10.

¹⁸ Yuval Abraham, *Leaked documents expose deep ties between Israeli army and Microsoft*, *+972 Magazine*, (23 Jan. 2025), <https://www.972mag.com/microsoft-azure-openai-israeli-army-cloud/> (quoting “commercial records from Israel’s Defense Ministry and files from Microsoft’s Israel subsidiary”). See also Yuval Abraham, *‘Order from Amazon’: How tech giants are storing mass data for Israel’s war*, *+972 Magazine* (4 Aug. 2024), <https://www.972mag.com/cloud-israeli-army-gaza-amazon-google-microsoft/> (discussing Microsoft’s longtime role as “Israel’s main cloud provider”); Elia Jacoby, *IDF, Microsoft Sign Agreement Regularizing Software Licensing in Military*, *Globes* (29 Dec. 1999), <https://en.globes.co.il/en/article-381075?> (describing contracts existing between Microsoft and Israeli military over 25 years ago); Sharon Wrobel, *‘Microsoft is Israeli almost as much it is American,’* *Jerusalem Post*, (22 May 2008), <https://www.jpost.com/business/business-features/microsoft-is-israeli-almost-as-much-it-is-american> (quoting then-CEO of Microsoft, Steve Ballmer as stating that “Microsoft is as much an Israeli company as an American company”).

¹⁹ See Abraham, *Microsoft storing*, *supra* n.10.

²⁰ See Grim & Ahmed, *The Israeli Military is One of Microsoft’s Top AI Customers*, *supra* n.17.

Israeli military units, including, *inter alia*, Unit 8200 and units across the Israeli military's ground, aerial, and naval forces.²¹

a. Unit 8200

In 2021, Unit 8200, the Israeli military's cyber warfare and intelligence unit, concluded a deal with Microsoft enabling the Unit to collect and store phone calls made by the entire Palestinian population.²² The Unit sought to develop the capability to collect these calls at a rate of “a million calls an hour,” per Israeli intelligence sources.²³ Then-commander Yossi Sarial finalized the agreement with Microsoft CEO Satya Nadella in Seattle in November 2021.²⁴ Microsoft engineers, including alumni of Unit 8200, worked directly with Unit 8200 to customize services to the Unit's specifications, creating a segregated area within Azure—Microsoft's cloud computing platform—including specially-designed security features, with this customized platform becoming operational in 2022.²⁵ Microsoft's technological contribution has equipped and assisted the Israeli military in conducting what investigative journalists have called “one of the world's largest and most intrusive collections of surveillance data over a single population group.”²⁶ Until late September 2025,²⁷ Azure housed massive quantities of this Israeli military data, amounting to 11,500 terabytes—equivalent to 200 million hours of audio—by July 2025.²⁸

The Israeli military's use of the Azure-based system noticeably increased after October 2023, when the Israeli military began deploying it frequently, alongside other AI-driven tools, to identify Palestinian bombing targets to strike in Gaza.²⁹ Investigations have also revealed that the Israeli military used Microsoft's database to analyze phone calls in the vicinity of planned strikes, allowing Israeli military officials to monitor who was present in surveilled areas.³⁰ In August 2025, the Israeli military's own data—which relies on dubious distinctions about who is and who is not a civilian—revealed that 83% of people killed in Gaza since October 2023 were considered civilians.³¹

²¹ Abraham, *Leaked documents*, *supra* n.18.

²² See Abraham, *Microsoft storing*, *supra* n.10 (describing Unit 8200 as “roughly equivalent in function to the U.S. National Security Agency”).

²³ Davies & Abraham, *'A million calls an hour'*, *supra* n.10.

²⁴ Abraham, *Microsoft storing*, *supra* n.10.

²⁵ See *id.*; Davies & Abraham, *'A million calls an hour'*, *supra* n.10.

²⁶ Abraham, *Microsoft storing*, *supra* n.10.

²⁷ See Harry Davies & Yuval Abraham, *Microsoft blocks Israel's use of its technology in mass surveillance of Palestinians*, *Guardian*, (25 Sept. 2025), <https://www.theguardian.com/world/2025/sep/25/microsoft-blocks-israels-use-of-its-technology-in-mass-surveillance-of-palestinians>.

²⁸ See Davies & Abraham, *'A million calls an hour'*, *supra* n.10.

²⁹ See *id.*

³⁰ See *id.*

³¹ See Emma Graham-Harrison & Yuval Abraham, *Revealed: Israeli military's own data indicates civilian death rate of 83% in Gaza war*, *Guardian*, (21 Aug. 2025), <https://www.theguardian.com/world/ng-interactive/2025/aug/21/revealed-israeli-militarys-own-data-indicates-civilian-death-rate-of-83-in-gaza-war>; Abraham, *'Lavender'*, *supra* n.9 (stating that Israel's AI targeting tools have been

According to Unit 8200 sources, Israeli officials have also used surveillance data stored in Azure to blackmail Palestinians in the West Bank and retroactively justify arresting or killing them.³² One such source revealed that, when the Israeli military decided to arrest or kill a Palestinian, but did not have “a good enough reason to do so,” the Azure surveillance database is “where they [would] find the excuse.”³³

In September 2025, Microsoft announced that it had identified “evidence that supports elements” of reporting linking Microsoft to Israel’s genocide—despite publicly denying the existence of such links only a few months prior³⁴—and announced that it would disable Unit 8200’s access to certain tools, with Israeli intelligence sources stating some data on Azure would be moved to Amazon Web Services.³⁵ However, this announcement does not indicate that the company has withdrawn its services from the dozens of other Israeli military units and programs it supports.³⁶ These additional, uninterrupted services are as follows.

b. Ministry of Defense

In the days and months immediately following the start of Israel’s military assault in Gaza, Microsoft drastically increased its provision of products and services to the Israeli Ministry of Defense (MoD).³⁷ In this period, Microsoft raced against competitors to fulfill the MoD’s heightened need for technological products and assistance, including by offering significant discounts on its services to the Israeli military.³⁸ Microsoft succeeded: Israeli military use of Microsoft’s artificial intelligence products was already 64 times higher at the end of March 2024 than in September 2023.³⁹ The Israeli military used a considerable proportion of Microsoft’s AI-based services on air-gapped systems, not connected to internet or public networks, likely

known to mark as militants “individuals who have merely a loose connection to militant groups, or no connection at all”). *See generally supra* Part I.1.

³² *See* Davies & Abraham, ‘A million calls an hour’, *supra* n.10.

³³ *Id.*

³⁴ *See* Microsoft, *Microsoft statement on the issues relating to technology services in Israel and Gaza*, (15 May 2025), <https://blogs.microsoft.com/on-the-issues/2025/05/15/statement-technology-israel-gaza/> (“Based on our review, including both our internal assessments and external review, we have found no evidence that Microsoft’s Azure and AI technologies, or any of our other software, have been used to harm people or that IMOD has failed to comply with our terms of service or our AI Code of Conduct.”).

³⁵ *See* Microsoft, *Update on ongoing Microsoft review*, (25 Sept. 2025), <https://blogs.microsoft.com/on-the-issues/2025/09/25/update-on-ongoing-microsoft-review/>; Davies & Abraham, *Microsoft blocks*, *supra* n.27.

³⁶ *See* Microsoft, *Update on ongoing Microsoft review*, (25 Sept. 2025), <https://blogs.microsoft.com/on-the-issues/2025/09/25/update-on-ongoing-microsoft-review/>; Davies & Abraham, *Microsoft blocks*, *supra* n.27.

³⁷ *See* Grim & Ahmed, *The Israeli Military is One of Microsoft’s Top AI Customers*, *supra* n.17.

³⁸ *See id.*

³⁹ Davies & Abraham, *Revealed: Microsoft deepened ties*, *supra* n.17.

indicating sensitive operational use.⁴⁰ Israeli forces also increasingly used OpenAI’s GPT-4 AI engine—which Microsoft provides to the Israeli military—during the genocide.⁴¹ Investigative reporting has revealed that AI tools generally generate Israel’s “target” lists and even automate Israel’s strikes in Gaza.⁴²

Beyond the storage of phone calls discussed above, Microsoft Azure’s services to the Israeli military also allow it to translate and transcribe information obtained through surveillance, including phone calls, texts and audio messages.⁴³ Israeli military officers report also using Azure to search quickly for patterns within huge databases of text transcribed or translated by Azure, such as “people giving directions to one another in text, which can then be cross-referenced with the military’s own AI system to pinpoint locations” to assist in striking targets.⁴⁴

After Israel’s genocide began, Microsoft “became a major provider of cloud services to various military units,” according to journalists with access to the relevant internal documents.⁴⁵ In April 2024, after 6 months of intensive Israeli bombing and mounting international pressure, Israeli military usage of Microsoft cloud storage had increased by over 155%, as compared with usage before Israel’s assault began.⁴⁶ The highest Israeli military usage in this time came just before the May 2024 Rafah offensive,⁴⁷ in which Israel invaded one of the last refuges for displaced Palestinians, despite the international community condemning the impending invasion for months as putting over 1.5 million Palestinians, including 600,000 children, at serious risk.⁴⁸

Microsoft has also sold tens of thousands of hours of Microsoft engineering support to the MoD during the genocide. In the first 9 months of the genocide, Microsoft sold 19,000 hours of Microsoft support to the MoD for \$10 million.⁴⁹ Microsoft sold similar packages to dozens of

⁴⁰ *Id.* See also Abraham, *Leaked documents*, *supra* n.18 (stating that Unit 8200 sources confirm Israeli Military Intelligence Directorate purchasing storage and AI services from Microsoft Azure for “intelligence-gathering activities”).

⁴¹ See Davies & Abraham, *Revealed: Microsoft deepened ties*, *supra* n.17 (The Israeli military acquires access to ChatGPT “via the Azure platform rather than directly through OpenAI”).

⁴² See e.g., Abraham, ‘A mass assassination factory’, *supra* n.9; Abraham, ‘Lavender’, *supra* n.9.; Aljazeera, ‘AI-assisted genocide’: Israel reportedly used database for Gaza kill lists, (4 Apr. 2024), <https://www.aljazeera.com/news/2024/4/4/ai-assisted-genocide-israel-reportedly-used-database-for-gaza-kill-lists>.

⁴³ See Michael Biesecker, et al., *As Israel uses US-made AI models in war, concerns arise about tech’s role in who lives and who dies*, AP, (18 Feb. 2025), <https://apnews.com/article/israel-palestinians-ai-technology-737bc17af7b03e98c29cec4e15d0f108>.

⁴⁴ *Id.*

⁴⁵ See Grim & Ahmed, *The Israeli Military is One of Microsoft’s Top AI Customers*, *supra* n.17.

⁴⁶ See *id.*

⁴⁷ *Id.*

⁴⁸ See Aya Batrawy, et al., *A timeline of events leading up to Israel’s Rafah offensive*, NPR, (8 May 2024), <https://www.npr.org/2024/05/08/1249657561/rafah-timeline-gaza-israel-hamas-war>; Amnesty International, *World leaders fail to act as Israeli invasion of Rafah worsens humanitarian catastrophe*, (15 May 2024), <https://www.amnesty.org/en/latest/news/2024/05/world-leaders-fail-to-act-as-israeli-invasion-of-rafah-worsens-humanitarian-catastrophe/>.

⁴⁹ Abraham, *Leaked documents*, *supra* n.18.

units across the Israeli military, which have individually secured millions of dollars' worth of Microsoft engineering support since October 2023, including what internal documents call "extended engineering services," through which, according to the company's website, "Microsoft experts become an integral part of the [customer's] team."⁵⁰

c. Specific Israeli Military Units and Programs

Microsoft has provided essential services which many Israeli military units, programs, and applications have relied upon during the genocide. Examples include:

- i. The Ofek Unit of the Israeli Air Force, which manages the "target bank" database containing potential lethal strike targets. Microsoft provides the Ofek Unit with "communications and messaging services."⁵¹
- ii. Mamram, Israel's central military computing unit that has supported Israel's assault on Gaza through the provision of AI support and cloud data services, which Israeli officers have referred to as a "weapons platform." Reports indicate that Microsoft provided "rapid support" to Mamram in the first months of genocide, and Microsoft has been credited in part with providing the necessary cloud storage space to prevent their technical systems from crashing.⁵²
- iii. Unit 81, which develops and manufactures Israel's spy technologies. Reports indicate that Unit 81 "receives cloud services and support" from Microsoft Azure.⁵³
- iv. Rolling Stone, a registry of Palestinians which tracks their movements for Israeli security forces. Reports indicate that Rolling Stone "is maintained using Microsoft's technology."⁵⁴
- v. Al-Munaseq, an Israeli military application used to issue permits and biometric smart cards—which are used to uphold Israel's apartheid regime—to Palestinians. Reports indicate that Al-Munaseq "runs on Microsoft Azure."⁵⁵

⁵⁰ *Id.* (internal quotations sourced from Microsoft's marketing materials).

⁵¹ See Davies & Abraham, *Revealed: Microsoft deepened ties*, *supra* n.17.

⁵² See *id.*; Murtaza Hussain, *Microsoft's CEO for Israel to Appear at Event Celebrating Israeli Military AI*, Drop Site News, (27 Sept. 2024), <https://www.dropsitenews.com/p/microsofts-ceo-for-israel-to-appear>. Microsoft's Israel subsidiary has also sponsored a conference called "I Love Mamram," featuring a talk by Microsoft Israel's CEO and a workshop on Microsoft Copilot. *Id.*

⁵³ See Davies & Abraham, *Revealed: Microsoft deepened ties*, *supra* n.17; Abraham, *Leaked documents*, *supra* n.18.

⁵⁴ See Davies & Abraham, *Revealed: Microsoft deepened ties*, *supra* n.17.

⁵⁵ See Who Profits Research Center, *Microsoft*, <https://www.whoprofits.org/companies/company/7371>; see also 7amleh, *The Palestinian Digital Rights Coalition warns against the phone-application "The Coordinator,"* (14 June 2020),

The scale and speed of Israel’s genocide would have been impossible to execute without Microsoft’s intervention. Investigations published in August 2024 reveal that internal Israeli military systems did not have the capacity to handle the data needed for Israel’s assault on their own, as these systems were quickly overwhelmed by the influx of new data at the start of the genocide, forcing the Israeli military to utilize companies like Microsoft that offered major operational upgrades: virtually unlimited storage and processing power, servers located outside Israeli military bases, and advanced AI tools.⁵⁶ Since as early as July 2024, senior Israeli officers have themselves publicly admitted this essential military role played by cloud companies like Microsoft, who provide “very significant operational effectiveness” to the Israeli military in Gaza, according to Israeli Colonel Racheli Dembinsky.⁵⁷

In the summer of 2024, as these revelations emerged further exposing the critical role of companies like Microsoft in Israel’s assault, the Israeli military continued to carry out its genocide at terrifying scale. On July 25, 2024, Euro-Med Monitor reported that 10% of Gaza’s population had been killed, injured, or was missing as a result of the Israeli attacks.⁵⁸ In one particularly brutal episode from early June, the Israeli military killed at least 270 Palestinians and injured nearly 700 in a single attack on Nuseirat Refugee Camp in central Gaza.⁵⁹

II. International and Domestic Laws Breached by Microsoft’s Provision of Services to Israel

1. Serious Breaches of International and U.S. Laws

Individuals and corporations alike have a legal obligation to adhere to international law, including human rights and humanitarian law, and may be held liable for failing to do so.⁶⁰

<https://7amleh.org/post/the-palestinian-digital-rights-coalition-warns-against-the-phone-application-the-coordinator> (“The application constitutes a serious security breach of Palestinian society as it combines personal information of the civil records, such as place and date of birth, information on the extended family, place of residence with military records, tracking movement. The app can access all information and data on any other application on the same phone, including location data, incoming and outgoing calls, messages and emails. It’s basically like keeping the Shin Bet [Israeli secret intelligence] around to permanently watch your every step.”).

⁵⁶ See Abraham, ‘Order from Amazon’, *supra* n.18.

⁵⁷ *Id.* See also Davies & Abraham, ‘A million calls an hour’, *supra* n.10 (quoting internal Unit 8200 claims that the Unit’s former commander hailed Microsoft as “the solution to [Israel’s] problems in the Palestinian arena.”).

⁵⁸ Euro-Med Human Rights Monitor, *About 10 percent of the Gaza Strip’s population killed, injured, or missing due to the Israeli genocide*, (25 July 2024), <https://euromedmonitor.org/en/article/6420/About-10-percent-of-the-Gaza-Strip%E2%80%99s-population-killed,-injured,-or-missing-due-to-the-Israeli-genocide>.

⁵⁹ Medecins Sans Frontieres / Doctors Without Borders, *Attack on Nuseirat refugee camp: A doctor’s harrowing testimony*, (10 June 2024), <https://www.doctorswithoutborders.org/latest/nuseirat-attacks-gaza-we-did-not-have-time-bury-them>.

⁶⁰ See, e.g., *Doe I v. Cisco Systems, Inc.*, 73 F.4th 700 (9th Cir. 2023). See generally, Office of the United Nations High Commissioner for Human Rights (“OHCHR”), *Guiding Principles on Business and Human Rights*:

Business entities are responsible for abiding by international human rights and humanitarian law, notwithstanding other contextual factors such as States' willingness to adhere to their own human rights obligations.⁶¹ This responsibility is compounded by the severity and irremediability of the violation in question.⁶² Given the scale and egregious nature of the human rights violations in Gaza, Microsoft's responsibilities and potential liability are even greater. Direct violation of human rights laws, aiding and abetting, or otherwise causing or contributing to such violations may each give rise to liability.⁶³

International and national legal precedent, authoritative legal commentary, and international agreements, establish that aiding and abetting liability requires (1) "practical assistance, encouragement, or moral support which has a substantial effect on the perpetration of the crime," and (2) "knowledge" that the accomplice's acts "assist the commission of the offense."⁶⁴ As demonstrated herein, Microsoft knowingly provided assistance which had a substantial effect on Israel's commission of crimes in Gaza, exposing the company to liability for aiding and abetting such crimes.

a. *Evidence Microsoft Knowingly Provided Technological Products, Platforms, and Services Furthering Israeli Crimes in Gaza*

As further set out below, since as early as January 2024, through rulings by the ICJ,⁶⁵ the ICC's issuance of arrest warrants against Israeli officials,⁶⁶ findings by a U.S. District Court and

Implementing the United Nations "Protect, Respect, and Remedy" Framework ("UNGP"), #12 (commentary), #14, U.N. Doc. HR/PUB/11/04 (2011).

⁶¹ See UNGP, *supra* n.60, #12 (commentary), #14.

⁶² See *id.*, #14, #14 (commentary), #19 (commentary).

⁶³ See, e.g., *id.* #13 and Commentary; *Nestlé USA, Inc. v. Doe*, 593 U.S. 628 (2021) (contemplating the possibility of corporate aiding and abetting liability under the Alien Tort Statute); *Doe I v. Cisco Systems, Inc.*, 73 F.4th 700 (9th Cir. 2023) (affirming the cognizability of corporate aiding and abetting liability); *Trial of Bruno Tesch and Two Others* ("Zyklon B Case"), British Military Court, Hamburg, 1–8 March 1946, Vol. I, Law Reports, 93 (1946) (convicting businessmen of war crimes for providing products used to perpetrate Holocaust).

⁶⁴ The International Criminal Tribunal for the former Yugoslavia conducted a thorough review of international and national aiding and abetting precedents. See *Prosecutor v. Furundžija*, Case No. IT-95-17/1-T, Judgment, 249 (Int'l Crim. Trib. for the former Yugoslavia, Dec. 10, 1998). The *Furundžija* precedent is widely cited as reflecting customary international law by national and international courts. See, e.g., *Doe I v. Cisco Systems, Inc.*, 73 F.4th 700, 724-25 (9th Cir. 2023); *Prosecutor v. Kunarac, Kovač, and Vuković*, Trial Judgment, IT-96-23-T & IT-96-23/1- &, 391-393 (Int'l Crim. Trib. for the former Yugoslavia, Feb. 22, 2001); Chad G. Marzen, *The Furundžija Judgment and its Continued Vitality in International Law*, 43 Creighton L. Rev. 505 (2010).

⁶⁵ See ICJ, "Latest Developments," *Application of the Convention on the Prevention and Punishment of the Crime of Genocide in the Gaza Strip* (*S.A. v. Israel*), <https://www.icj-cij.org/case/192>.

⁶⁶ See United Nations, *International Criminal Court issues arrest warrants: Pre-Trial Chamber I rejects Israel's challenges to jurisdiction and issues warrants of arrest for Benjamin Netanyahu and Yoav Gallant*, (21 Nov. 2024), <https://www.un.org/unispal/document/icc-arrest-warrant-netanyahu-21nov24/>.

human rights organizations,⁶⁷ warnings by United Nations officials,⁶⁸ Microsoft’s own engagement with the Israeli military,⁶⁹ and internal employee advocacy,⁷⁰ Microsoft and its executive leadership, officers, representatives, and agents have long been on notice that there exists credible and substantiated allegations that the Israeli military is committing genocide, war crimes, and crimes against humanity against the Palestinian population in Gaza.

Indeed, international human rights organizations, international legal bodies, and domestic courts have publicly found that Israel is committing genocide and other atrocity crimes in Gaza. Microsoft’s own employees have since raised these claims directly to corporate leadership. For example:

- i. Beginning as early as October 18, 2023, major human rights organizations—including Amnesty International,⁷¹ Human Rights Watch,⁷² the Palestinian Medical Relief Society,⁷³ Al-Haq,⁷⁴ Al Mezan Center for Human Rights,⁷⁵ Defence for Children International–Palestine,⁷⁶ B’Tselem,⁷⁷ and Doctors Without Borders⁷⁸—have found that Israel is committing genocide in Gaza.⁷⁹

⁶⁷ See *Defence for Children International-Palestine*, 714 F.Supp.3d 1160 (N.D. Ca. 2024); Amnesty International, *Amnesty International investigation concludes Israel is committing genocide against Palestinians in Gaza*, (5 Dec. 2024),

<https://www.amnesty.org/en/latest/news/2024/12/amnesty-international-concludes-israel-is-committing-genocide-against-palestinians-in-gaza/>; Human Rights Watch, *Israel’s Crime of Extermination, Acts of Genocide in Gaza*, (19 Dec. 2024), <https://www.hrw.org/news/2024/12/19/israels-crime-extermination-acts-genocide-gaza>.

⁶⁸ See, e.g., Francesca Albanese (Special Rapporteur on the situation of human rights in the Palestinian territories occupied since 1967), *Anatomy of a genocide*, U.N. Doc. A/HRC/55/73 (1 July 2024) (“The overwhelming nature and scale of the Israeli assault on Gaza and the destructive conditions of life it has inflicted reveal an intent to physically destroy Palestinians as a group. The present report finds that there are reasonable grounds to believe that the threshold indicating the commission of . . . acts of genocide against Palestinians in Gaza has been met . . .”); United Nations, *‘Entire population of north Gaza at risk of dying,’ warns UN’s top humanitarian official*, (26 Oct. 2024) (warning of the Israeli military’s “blatant disregard for basic humanity and for the laws of war” in Gaza).

⁶⁹ See, e.g., Davies & Abraham, *‘A million calls an hour’*, *supra* n.10.

⁷⁰ See, e.g., Michael Sainato, *Microsoft workers fired over Gaza vigil say company ‘crumbled under pressure’*, (2 Nov. 2024), <https://www.theguardian.com/us-news/2024/nov/02/microsoft-workers-fired-gaza-vigil>.

⁷¹ See Amnesty Int’l, *Amnesty International investigation concludes Israel is committing genocide*, *supra* n.67.

⁷² See Human Rights Watch, *Israel’s Crime of Extermination, Acts of Genocide in Gaza*, *supra* n.67.

⁷³ See Palestinian Medical Relief Society, *PMRS Statement Oct 14th, 2023*, (14 Oct. 2023), <https://pmrs.ps/index.php/2023/10/14/pmrs-statement-14th-october/>.

⁷⁴ See Al-Haq, *Palestinian Human Rights Organisations urge UN Special Advisers on the Prevention of Genocide and Responsibility to Protect, that Immediate and Effective Measures are Needed as Genocide is Unfolding in the Gaza Strip*, (02 Dec 2023), <https://www.alhaq.org/advocacy/22282.html>.

⁷⁵ See *id.*

⁷⁶ See *id.*

⁷⁷ See B’Tselem, *Our Genocide*, (28 July 2025), https://www.btselem.org/sites/default/files/publications/202507_our_genocide_eng.pdf.

⁷⁸ See Medecins Sans Frontieres / Doctors Without Borders, *Gaza death trap: MSF report exposes Israel’s campaign of total destruction*, (19 Dec. 2024), <https://www.doctorswithoutborders.org/latest/gaza-death-trap-msf-report-exposes-israels-campaign-total-destruction>.

⁷⁹ See Center for Constitutional Rights, *Emergency Legal Briefing Paper: Israel’s Unfolding Crime of Genocide of the Palestinian People & U.S. Failure to Prevent and Complicity in Genocide*, (Oct. 18, 2023),

- ii. On January 26, 2024, the International Court of Justice (ICJ) found it “plausible” that Israel was committing genocide in Gaza and ordered Israel to “take all measures within its power to prevent the commission of all acts within the scope of” the Genocide Convention.⁸⁰
- iii. On January 31, 2024, the United States District Court for the Northern District of California found that Israel’s assault “may plausibly constitute a genocide in violation of international law.”⁸¹
- iv. On November 21, 2024, the International Criminal Court (ICC) issued arrest warrants for Israeli Prime Minister Benjamin Netanyahu and Israeli Minister of Defense Yoav Gallant “for crimes against humanity and war crimes committed from at least 8 October 2023.”⁸²
- v. Since at least 2024, Microsoft workers under the group “No Azure for Apartheid” have conducted protests, sit-ins, and other actions to inform executives of the company’s involvement in violations of international law.⁸³ Notably, Microsoft has repeatedly responded to these actions by firing involved employees, even as news of Israeli atrocities intensified.⁸⁴
- vi. On September 16, 2025, the United Nations Independent International Commission of Inquiry on the Occupied Palestinian Territory released a report, based on nearly two years of investigation, concluding that Israeli forces had

https://ccrjustice.org/sites/default/files/attach/2023/10/Israels-Unfolding-Crime_ww.pdf; Lemkin Institute for Genocide Prevention and Human Security, *Statement of Mourning for the Gazans and the World*, (28 Oct. 2023), <https://www.lemkininstitute.com/statements-new-page/statement-of-mourning-for-the-gazans-and-the-world>.

⁸⁰ ICJ, *Application of the Convention on the Prevention and Punishment of the Crime of Genocide in the Gaza Strip (S.A. v. Israel)*, Order, (26 Jan. 2024), <https://www.icj-cij.org/node/203447>, 54, 78.

⁸¹ *Defense for Children International-Palestine*, 714 F.Supp.3d 1160, 1163 (N.D. Ca. 2024).

⁸² United Nations, *International Criminal Court issues arrest warrants*, *supra* n.66.

⁸³ See Sainato, *Microsoft workers fired*, *supra* n.70. See generally, No Azure for Apartheid, <https://noazureforapartheid.com/>.

⁸⁴ For example, on October 24, 2024—over one year into Israel’s genocide—Microsoft employees organized a vigil outside of Microsoft headquarters to bring executives’ attention to the company’s ties with the Israeli military. Microsoft then fired several of the involved workers on the same day the UN Human Rights Chief announced that the “darkest moment” yet in the genocide was taking place in North Gaza as hundreds of thousands of Palestinians faced non-stop bombing and forced evacuation orders despite no safe means of exit. Many Gazans were shot by Israeli soldiers as they attempted to follow the evacuation orders and flee. See Matt O’Brien, *Microsoft fires employees who organized vigil for Palestinians killed in Gaza*, AP, (25 Oct. 2024), <https://apnews.com/article/microsoft-fired-workers-israel-palestinians-gaza-72de6fe1f35db9398e3b6785203c6bbf>; United Nations, *UN Human Rights Chief Türk says world must act as darkest moment of Gaza conflict unfolds*, (25 Oct. 2024), <https://www.un.org/unispa/document/turk-ohchr-statement-25oct24/>.

committed genocide in Gaza.⁸⁵ This report followed the Commission’s previous reports to the Human Rights Council finding that Israel had “committed crimes against humanity and war crimes in Gaza, including extermination, torture, rape, sexual violence and other inhumane acts, inhuman treatment, forcible transfer, persecution based on gender and starvation as a method of warfare.”⁸⁶

Accordingly, Microsoft and its executives had the knowledge required to establish a serious risk of legal liability in U.S. and international courts for aiding and abetting or otherwise contributing to Israel’s crimes in Gaza through the company’s partnerships with the Israeli military, MoD, and other units involved in warfare and intelligence activities. Notably, this knowledge was bolstered by the intimate involvement of Microsoft personnel, from executives to engineers, in all stages of Microsoft’s provision of services, including negotiating and approving the underlying contracts,⁸⁷ customizing products to Israeli military specifications,⁸⁸ and providing constant usage support after systems became operational.⁸⁹

As described above, after admitting to a plausible link between its services and Israeli human rights violations, Microsoft disabled Unit 8200’s access to certain tools in September 2025.⁹⁰ There is no indication that Microsoft has withdrawn its services from the dozens of other Israeli military units and programs it supports,⁹¹ meaning that the company’s potential liability for Israel’s actions is ongoing.

b. *Evidence Microsoft Provided Israel with Practical Assistance which had Substantial Effect on Israel’s Crimes in Gaza*

Microsoft’s provision of technology and services to Israel and, more specifically, the Israeli military, has had the substantial effect on the underlying violations of international law—including genocide, war crimes, and crimes against humanity—required to impose aiding

⁸⁵ See Independent International Commission of Inquiry on the occupied Palestinian territory, including East Jerusalem, and Israel, *Legal analysis of the conduct of Israel in Gaza pursuant to the Convention on the Prevention and Punishment of the Crime of Genocide*, U.N. Doc. A/HRC/60/CRP.3 (2025).

⁸⁶ *Id.*

⁸⁷ See Abraham, *Microsoft storing*, *supra* n.10; Davies & Abraham, ‘A million calls an hour’, *supra* n.10 (explaining that Microsoft CEO Nadella personally approved the partnership with Unit 8200 in late 2021 and knew the details of the agreement, reportedly authorizing the goal of moving 70% of Unit 8200 data to Azure and stating that “building the partnership [with Unit 8200] is so critical” and that “Microsoft is committed to providing resources to support.”).

⁸⁸ See Abraham, *Microsoft storing*, *supra* n.10 (quoting internal documents explaining that the “rhythm of interaction [between Microsoft and Israeli military engineers] is daily, top down and bottom up.”).

⁸⁹ Abraham, *Leaked documents*, *supra* n.18.

⁹⁰ See Davies & Abraham, *Microsoft blocks*, *supra* n.27; *Update on ongoing Microsoft Review* (Sep. 25, 2025), <https://blogs.microsoft.com/on-the-issues/2025/09/25/update-on-ongoing-microsoft-review/>.

⁹¹ See Davies & Abraham, *Microsoft blocks*, *supra* n.27; *Update on ongoing Microsoft Review* (Sep. 25, 2025), <https://blogs.microsoft.com/on-the-issues/2025/09/25/update-on-ongoing-microsoft-review/>.

and abetting liability.⁹² As demonstrated herein, Israeli military and intelligence sources themselves have explicitly confirmed that the Israeli military relies on Microsoft's products and services to analyze and develop kill targets in Gaza, as well as to surveil the Palestinian population.⁹³ The Israeli military has relied on tens of millions of dollars' worth of intensive Microsoft technology support throughout the genocide.⁹⁴ Furthermore, as internal Israeli systems are themselves inadequate to handle the data storage and processing required for Israel commit genocide at the scale it has in Gaza,⁹⁵ Microsoft has been "the solution to [Israel's] problems in the Palestinian arena," according to Unit 8200's former commander.⁹⁶ By providing the Israeli military with necessary operational capacity it did not possess on its own, Microsoft's cloud and artificial intelligence services have been *essential* in enabling the genocide, war crimes, and crimes against humanity Israel has committed.⁹⁷

c. *Applicable U.S. Legal Provisions, ICC Jurisdiction, and Universal Jurisdiction*

Possessing the requisite knowledge and actions, Microsoft and its employees can be held civilly liable in U.S. federal courts, under federal law, including the Alien Tort Statute⁹⁸ and the Torture Victim Protection Act,⁹⁹ for aiding and abetting genocide, war crimes, and crimes against humanity committed by the Israeli military in Gaza. Both the corporate entity and its individual officers, representatives, and agents have also exposed themselves to civil liability in U.S. courts for aiding and abetting a host of state law violations, including, but not limited to, assault,¹⁰⁰ battery,¹⁰¹ wrongful death,¹⁰² false imprisonment,¹⁰³ intentional infliction of emotional distress,¹⁰⁴ and unfair business practices.¹⁰⁵ Microsoft and its officers likewise face the risk of criminal

⁹² See, e.g., Abraham, *Leaked documents*, *supra* n.10; *Prosecutor v. Furundžija*, Case No. IT-95-17/1-T, *supra* n. 64; *Doe I v. Cisco Systems, Inc.*, 73 F.4th 700 (9th Cir. 2023), *supra* n. 60.

⁹³ See Davies & Abraham, *'A million calls an hour'*, *supra* n.10; Abraham, *Leaked documents*, *supra* n.18.

⁹⁴ See Abraham, *Leaked documents*, *supra* n.18.

⁹⁵ See *id.*

⁹⁶ See Davies & Abraham, *'A million calls an hour'*, *supra* n.10.

⁹⁷ See, e.g., *id.*

⁹⁸ 28 U.S.C. § 1350.

⁹⁹ 28 U.S.C. § 1350 (note).

¹⁰⁰ Assault consists of acting "with an intent to put another person in immediate apprehension of harmful or offensive contact, and that person has such an apprehension." *Sutton v. Tacoma Sch. Dist. No. 10*, 324 P.3d 763, 766-67 (Wash. App. 2014) (internal citations omitted). Intent may be proven by "substantial certainty the contact or apprehension will result." *Garratt v. Dailey*, 279 P.2d 1091, 1094 (Wash. 1955).

¹⁰¹ "A battery is the intentional infliction of harmful or offensive bodily contact with the plaintiff." *Sutton*, 324 P.3d at 766 (internal citations omitted). Intent can be proven by "knowledge on the part of the actor that such contact . . . is substantially certain to be produced." *Id.*

¹⁰² Civil recovery is permitted "[w]hen the death of a person is caused by the wrongful act, neglect, or default of another person." RCW 4.20.010.

¹⁰³ "[T]he unlawful violation of a person's right of personal liberty or the restraint of that person without legal authority." *Bender v. City of Seattle*, 664 P.2d 492, 499 (Wash. 1983).

¹⁰⁴ "(1) extreme and outrageous conduct, (2) intentional or reckless infliction of emotional distress, and (3) actual result to plaintiff of severe emotional distress." *Kloepfel v. Bokor*, 66 P.3d 630, 632 (Wash. 2003).

¹⁰⁵ Unfair business practices encompass unfair, fraudulent, or unlawful business actions, practices, or advertising. On the facts recounted above, Microsoft pursued contracts with the Israeli military knowing they would likely have negative human rights implications, and then misrepresented the actual human rights impact of its business practices

liability in federal courts pursuant to the Genocide Convention Implementation Act,¹⁰⁶ the War Crimes Act,¹⁰⁷ and federal statutes governing accessory liability.¹⁰⁸ Individual Microsoft officers further carry the risk of prosecution in the International Criminal Court for aiding and abetting genocide, war crimes, and crimes against humanity, which all fall under the ICC's jurisdiction.¹⁰⁹

In addition, the universal prohibitions against genocide, war crimes, and crimes against humanity constitute *jus cogens* norms in international law—norms so fundamental that no treaty or custom can override them—and are therefore binding on all States at all times.¹¹⁰ Accordingly, these norms have created obligations *erga omnes*—obligations owed to the international community as a whole—on all States to prevent and punish such crimes against humanity.¹¹¹ These violations are therefore subject to the principle of universal jurisdiction, meaning, in other words, that **these potential claims are not limited to the specific jurisdictions discussed above: any country may prosecute any and all perpetrators of these crimes, anywhere, and at any time.**¹¹²

2. Breaches of European Privacy Rights

a. Factual Summary

According to the investigations detailed in this letter, Unit 8200 stored large volumes of intercepted Palestinian phone calls on Microsoft's Azure cloud servers.¹¹³ This mass surveillance has enabled the Unit to collect and retain recordings of millions of daily phone calls from

to the public, government authorities, and its shareholders and employees. Until September 2025, Microsoft repeatedly claimed that it was not aware of its technology being used by Israel for practices that violate human rights norms, despite clear evidence to the contrary. *See, e.g.*, Wash. Rev. Code § 19.86.020 (“Unfair methods of competition and unfair or deceptive acts or practices in the conduct of any trade or commerce are hereby declared unlawful.”); Davies & Abraham, ‘A million calls an hour’, *supra* n.10 (quoting public Microsoft claims that it was unaware of illegal Israeli usage of Microsoft technology).

¹⁰⁶ 18 U.S.C. § 1091.

¹⁰⁷ 18 U.S.C. § 2441.

¹⁰⁸ *See* 18 U.S.C. § 2.

¹⁰⁹ Rome Statute of the International Criminal Court (“Rome Statute”), art. 5, July 17, 1998, 2187 U.N.T.S. 38544.

¹¹⁰ *See* Abolitionist Law Center, *Submission to the United Nations Special Rapporteur on the Situation of Human Rights in the Palestinian Territories Occupied Since 1967*, 51 (Nov. 28, 2024), <https://abolitionistlawcenter.org/wp-content/uploads/2024/12/Abolitionist-Law-Center-Submission-to-UN-Special-Rapporteur-on-the-Situation-of-Palestine.pdf> (citing ICJ, *Legal Consequences Arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, Including East Jerusalem*, Advisory Opinion (July 19, 2024), 274, <https://www.icj-cij.org/sites/default/files/case-related/186/186-20240719-adv-01-00-en.pdf>; ICJ Order (Jan. 26, 2024), *supra* n.7, at 33)); ILC, *Report of the International Law Commission*, “Chapter V: Peremptory norms of general international law (*jus cogens*),” U.N. Doc. A/74/10 (20 Aug. 2019).

¹¹¹ *See* ILC, *Report of the International Law Commission*, *supra* n.110.

¹¹² *See, e.g.*, Eur. Ctr. for Const. & Hum. Rts., *Universal Jurisdiction in Germany? The Congo War Crimes Trial: First Case under Code of Crimes against International Law 4* (8 June 2016), https://www.ecchr.eu/fileadmin/Juristische_Dokumente/Report_Executive_Summary_FDLR_EN.pdf (“Under the principle of universal jurisdiction, every state is authorized to prosecute cases of international crimes regardless of where they were committed or who the perpetrators are, especially in cases in which those crimes would go unpunished in the state where they were committed or the home state of the perpetrators”).

¹¹³ *See supra* Section I.2.

Palestinians in Gaza and the West Bank since 2022.¹¹⁴ Investigations established that by July 2025, **around 11,500 terabytes—equivalent to 200 million hours of audio—of Israeli military data were stored mainly in Microsoft's Netherlands data centers, with a smaller amount also held in Ireland.**¹¹⁵

b. Relevant Legal Provisions and Potential Liability under the GDPR

Microsoft, as an entity established in Europe and other international jurisdictions, is subject to international data processing and privacy laws, including the European General Data Protection Regulation (“GDPR”) as it is transposed into law in the European territories in which it undertakes processing activities.¹¹⁶ The GDPR protects the rights of all data subjects whose data is processed in Europe, including both (1) the data of European residents whose calls and texts to Palestine may have been intercepted by the Israeli military,¹¹⁷ and (2) the data of Palestinian residents processed in Europe.¹¹⁸ As the data concerned was collected in an indiscriminate manner and covered up to “a million calls an hour,”¹¹⁹ it is highly likely to include protected data that would require specific consent from individuals under the GDPR—for example, information concerning their political or religious beliefs.¹²⁰

¹¹⁴ Davies & Abraham, ‘A million calls an hour’, *supra* n.10.

¹¹⁵ See Abraham, *Microsoft storing*, *supra* n.10; Colm Keena, *Microsoft provides data storage for Israeli military*, The Irish Times (Aug. 7, 2025), <https://www.irishtimes.com/ireland/2025/08/07/microsoft-provides-data-storage-for-israeli-military>.

¹¹⁶ GDPR Article 3(1) states that the GDPR applies to processing done in the context of an organization's establishment in the EU, regardless of where the processing takes place. See General Data Protection Regulation (“GDPR”), art. 3(1), 2016 O.J. (L 119), 32.

¹¹⁷ See *id.* at 5 (recitation 24) (“The processing of personal data of data subjects who are in the Union by a controller or processor not established in the Union should also be subject to this Regulation when it is related to the monitoring of the behaviour of such data subjects in so far as their behaviour takes place within the Union.”).

¹¹⁸ See *id.* at 3 (recitation 14) (“The protection afforded by this Regulation should apply to natural persons, whatever their nationality or place of residence, in relation to the processing of their personal data.”); see generally European Data Protection Board, *Guidelines 3/2018 on the territorial scope of the GDPR (Article 3)*, (12 Nov. 2019), https://www.edpb.europa.eu/sites/default/files/files/file1/edpb_guidelines_3_2018_territorial_scope_after_public_consultation_en_1.pdf.

¹¹⁹ Davies & Abraham, ‘A million calls an hour’, *supra* n.10.

¹²⁰ GDPR, *supra* n. 116, art. 9 (prohibiting the processing of special categories of personal data including, *inter alia*, religious or philosophical beliefs and political opinions, in the absence of consent or other exceptional circumstances).

In particular, Microsoft’s activities—including its holding and processing of Israeli military data collected from Palestinians—run afoul of GDPR Articles 5,¹²¹ 6,¹²² and 28(3)(h).¹²³ Under the GDPR’s definitions, the collection of Palestinian personal data by the Israeli military is not “lawful” or in accordance with basic data collection principles—among other reasons, it is collected without the consent of Palestinian data subjects, for illegitimate purposes violative of the fundamental rights of Palestinians, and permits identification of Palestinian data subjects indefinitely. As such, by processing such data within the European Union, in Dutch and Irish data centers, Microsoft breached Articles 5 and 6 of the GDPR. Furthermore, even if Microsoft were to claim that it was simply a data processor, rather than a data controller, per Article 28(3)(h), Microsoft as a data processor would have a duty to “immediately inform” the Israeli military of these GDPR infringements.¹²⁴

The GDPR is read in light of the European Convention on Human Rights (ECHR) and the Charter of Fundamental Rights of the European Union (CFR).¹²⁵ Previous case law indicates that

¹²¹ Requiring that that data only be (a) processed with “lawfulness, fairness, and transparency;” (b) collected for “specified, explicit and legitimate purposes;” (c) “adequate, relevant and limited to what is necessary” for the specified purpose; (d) “accurate;” (e) “kept in a form which permits identification of data subjects for no longer than is necessary;” and (f) “processed in a manner that ensures appropriate security of the personal data.” GDPR, *supra* n.116, art. 5.

¹²² Defining “lawful” data processing as only that which is (a) consented to by the data subject, (b) “necessary for the performance of a contract to which the data subject is party or in order to take steps at the request of the data subject prior to entering into a contract,” (c) “necessary for compliance with a legal obligation to which the controller is subject,” (d) “necessary in order to protect the vital interests of the data subject or of another natural person,” (e) “necessary for the performance of a task carried out in the public interest or in the exercise of official authority vested in the controller,” or (f) “necessary for the purposes of the legitimate interests pursued by the controller or by a third party, except where such interests are overridden by the interests or fundamental rights and freedoms of the data subject.” *Id.* art. 6.

¹²³ Imposing a duty on the data processor (Microsoft) to “immediately inform the controller” (the Israeli military) if its data processing for the controller infringes on any GDPR obligation. *Id.* art. 28(3).

¹²⁴ “According to Article 28(3), the processor must immediately inform the controller if, in its opinion, an instruction infringes the GDPR or other Union or Member State data protection provisions. . . . The EDPB recommends the parties to negotiate and agree in the contract the consequences of the notification of an infringing instruction sent by the processor and in case of inaction from the controller in this context. One example would be to insert a clause on the termination of the contract if the controller persists with an unlawful instruction. Another example would be a clause on the possibility for the processor to suspend the implementation of the affected instruction until the controller confirms, amends or withdraws its instruction.” See European Data Protection Board, *Guidelines 07/2020 on the concepts of controller and processor in the GDPR*, 146, 149 (7 July 2021), https://www.edpb.europa.eu/system/files/en?file=2023-10%2FEDPB_guidelines_202007_controllerprocessor_final_en.pdf&; GDPR, *supra* n.116, art. 28(3).

¹²⁵ See, e.g., Case C-311/18, *Data Protection Commissioner v Facebook Ireland Ltd and Maximilian Schrems*, ECLI:EU:C:2020:559, Judgment of 16 July 2020, 198–99, <https://curia.europa.eu/juris/document/document.jsf?docid=228677&doclang=EN>; *Wieder and Guarnieri v. the United Kingdom*, App. Nos. 64371/16, 64407/16, 95 (Sept. 12, 2023), <https://hudoc.echr.coe.int/eng?i=001-226468> (holding that that the interception, storing, or processing of data of any individual that implicates their right to privacy will be within the jurisdictional scope of the European Convention if such surveillance activities are done on the state’s own territory, even if the individual concerned is located outside it); GDPR, *supra* n.116, at 2 (recital 4) (“This Regulation respects all fundamental rights and observes the freedoms and principles recognised in the Charter [of Fundamental Rights of the European Union] . . .”); Charter of Fundamental Rights of the European Union (“Charter of Fundamental Rights”), art. 52, 2012 O.J. (C 326/391) (“In so far as this Charter contains rights which correspond to rights guaranteed by the Convention for the Protection of

Article 8 of the ECHR, protecting the right to private and family life, can be violated by storage of personal data and applies extraterritorially, suggesting GDPR breaches should be interpreted consistently with these protections.¹²⁶ Article 2, enshrining the right to life,¹²⁷ is similarly applicable given the GDPR breaches in question enable an imminent threat to life. This is also true of the analogous rights in the CFR.¹²⁸

The evidence detailed in this letter indicates wider issues with the purposes of Israel's data protections as violating GDPR Article 45(2), which requires respect for human rights and therefore potentially invalidates the 2011 EU-Israel Adequacy Decision, which initially certified the adequacy of Israel's data protections.¹²⁹ Microsoft should have suspended all processing activities immediately pending the result of internal investigations,¹³⁰ rather than continuing to process Israeli military data.

These breaches of the GDPR are actionable in their own right and carry heavy penalties: fines for violations of the GDPR can be substantial, as they are capped at 4% of a violator's annual turnover from the preceding financial year.¹³¹ In Microsoft's case, the annual turnover from the latest financial year was \$281.72 billion, meaning the maximum fine that could be issued is \$11.27 billion.¹³² Claims arising from Microsoft's storage of data up until the transfer to Amazon Web Services remain actionable today.¹³³

Human Rights and Fundamental Freedoms [the European Convention on Human Rights], the meaning and scope of those rights shall be the same as those laid down by the said Convention.”).

¹²⁶ See, e.g., *S. and Marper v. the United Kingdom*, App. Nos. 30562/04, 30566/04, 67 (Dec. 4, 2008) at §67, <https://hudoc.echr.coe.int/fre?i=001-90051> (“The mere storing of data relating to the private life of an individual amounts to an interference within the meaning of Article 8 [of the European Convention on Human Rights, which guarantees the right to respect for private and family life, home and correspondence]”); *Wieder and Guarnieri*, *supra* n.125; Convention for the Protection of Human Rights and Fundamental Freedoms (“European Convention on Human Rights”), art. 8, Nov. 4, 1950, 213 U.N.T.S. 222.

¹²⁷ European Convention on Human Rights, *supra* n.126, art. 2.

¹²⁸ See, e.g., Charter of Fundamental Rights, *supra* n.125, arts. 2 (“Right to life”), 7 (“Respect for private and family life”).

¹²⁹ EU Commission Decision 2011 O.J. (L 27) 39–42,

<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32011D0061>. See the previous invalidation of an adequacy decision on the basis of foreign security violating the GDPR in Case C-311/18, *Data Protection Commissioner v Facebook Ireland Limited and Maximilian Schrems*, *supra* n.125.

¹³⁰ Microsoft statement on the issues relating to technology services in Israel and Gaza (May 15, 2025), <https://blogs.microsoft.com/on-the-issues/2025/05/15/statement-technology-israel-gaza/>.

¹³¹ GDPR, *supra* n.116, art. 83(5).

¹³² See Microsoft, *Annual Report 2025*, (15. Oct. 2025), <https://www.microsoft.com/investor/reports/ar25/index.html>.

¹³³ Art. 82 of the GDPR entitles persons to a “[r]ight to compensation and liability” irrespective of whether data controllers or processors are still in possession of their data. See GDPR, *supra* n. 116, art. 82. Harry Davies & Yuval Abraham, *Microsoft blocks*, *supra* n.27. See also Jordan Novet, *Microsoft cuts off cloud services to Israeli military unit after report of storing Palestinians’ phone calls*, CNBC (25 Sept. 2025), <https://www.cnbc.com/2025/09/25/microsoft-cuts-cloud-services-to-israeli-military-after-investigation.html>.

As demonstrated herein, Microsoft and its individual officers have knowingly provided Israel, its military, and other governmental branches with technology and services which have had a substantial effect on Israel's commission of the most egregious crimes against the Palestinian population of Gaza, including genocide, war crimes, and crimes against humanity, as well as exposing it and its officers to substantial liability for breaches of human rights and privacy norms in several fora.

These actions, especially after Microsoft and its individual officers, representatives, and agents have been on notice of the credible allegations that Israel has been committing grave human rights and international law violations, expose your company and affiliated individuals to significant criminal and civil liability, including for aiding and abetting, contributing to, or otherwise being complicit in Israel's commission of atrocity crimes and grave human rights violations against the Palestinian population of Gaza.

As such, we the undersigned legal and advocacy organizations further urge you to **fulfill your duty as executive directors of the Microsoft Corporation by taking all measures necessary to rectify the violations outlined herein, including by (1) immediately terminating your provision of all products, services, and business activities potentially contributing to Israel's human rights violations in Gaza; (2) ensuring an independent investigation is properly conducted over the range of issues raised in this letter, including conducting appropriate stakeholder consultation with affected groups and their representatives to identify and end any additional Microsoft services contributing to human rights violations; and (3) taking measures to provide restitution to those harmed.**

Sincerely,

Abolitionist Law Center
Avaaz Foundation
European Legal Support Center
Centre for Research on Multinational Corporations (SOMO)
Center for Constitutional Rights
Ekō
GLAN (Global Legal Action Network)