

<!--[! gte mso 9]><xml>

<w:WordDocument>

<w:Vew>Normal</w:Vew>

<w:Zoom>0</w:Zoom>

<w:TrackMoves/>

<w:TrackFormatting/>

<w:PunctuationKerning/>

<w:ValidateAgainstSchemas/>

<w:SaveIfXMLInvalid>false</w:SaveIfXMLInvalid>

<w:IgnoreMixedContent>false</w:IgnoreMixedContent>

<w:AlwaysShowPlaceholderText>false</w:AlwaysShowPlaceholderText>

<w:DoNotPromoteQF/>

<w:LdThemeOther>EN-US</w:LdThemeOther>

<w:LdThemeAsian>X-NONE</w:LdThemeAsian>

<w:LdThemeComplexScript>AR-SA</w:LdThemeComplexScript>

<w:Compatibility/>

<w:BreakWrappedTables/>

<w:SnapToGridInCell/>

<w:WrapTextWithPunct/>

<w:UseAsianBreakRules/>

<w:DontGrowAutofit/>

<w:SplitPgBreakAndParaMark/>

<w:DontVertAlignCellWithSp/>

<w:DontBreakConstrainedForcedTables/>

<w:DontVertAlignInTxbx/>

<w:Word11KerningPairs/>

<w:CachedColBalance/>

<w:Compatibility/>

<w:BrowserLevel>MicrosoftInternetExplorer4</w:BrowserLevel>

<m:mathPr>

<m:mathFont m:val="Cambria Math"/>

<m:brkB'n m:val="before"/>

<m:brkB'nSub m:val="--"/>

<m:smallFrac m:val="off"/>

<m:d'spDef/>

<m:Margin m:val="0"/>

<m:Margin m:val="0"/>

<m:defaultJc m:val="centerGroup"/>

<m:wrapIndent m:val="1440"/>

<m:nlL'm m:val="subSup"/>

<m:naryL'm m:val="undOvr"/>

</m:mathPr></w:WordDocument>

</xml><![end f]]>

<p class="ecxmsnormal" d'r="RTL" style="margin-top:5.0pt;margin-right:18.4pt;

margin-bottom:5.0pt;margin-left:21.3pt;text-align:ust'fy;text-indent:18.4pt;

line-height:150%;direction:rtl;unicode-b'd':embed">وعليكم

</br>:السلام ورحمة الله وبركاته، وبعد: </p>

<p class="ecxmsnormal" d'r="RTL" style="margin-top:5.0pt;margin-right:18.4pt;

margin-bottom:5.0pt;margin-left:21.3pt;text-align:ust'fy;text-indent:18.4pt;

line-height:150%;direction:rtl;unicode-b'd':embed">هذه

</br>الأسهم عليها زكاة؛ لأن لها مالكا وهم الورثة، علماً أن الشركات المساهمة السعودية

</br>تخرج الزكاة وهذا يكفي إذا كان المساهم مستثمرا ينتظر الربح وليس ممن يضارب بها في

</br>السوق، فإن كان مضاربا فإنه يزكي بحسب القيمة السوقية للسوقية ويحسم من الزكاة ما

</br>تخرجه الشركة عن أسهمه، أما ثلث أبيك الذي أوصى به وقفاً أو صدقة أو نحو ذلك فليس

الموقع الرسمي للشيخ أ.د. أحمد بن محمد الخليل

آخرت بيع أسهم من ضمن تركة والدي فهل عليها زكاة؟ للكاتبة:

فيه زكاة، والله أعلم.

<p class="MsoNormal" d="RTL" style="margin-top:0cm;margin-right:18.4pt;

margin-bottom:0cm;margin-left:21.3pt;margin-bottom:.0001pt;text-align:ustfy;

text-indent:18.4pt;line-height:150%"><span d="LTR" style="mso-b'd-font-family:

'Trad'onal Arab'c"></p>

<!--[f gte mso 9]><xml>

<w:LatentStyles DefLockedState="false" DefUnhideWhenUsed="true"

DefSemiHidden="true" DefQFormat="false" DefPriority="99"

LatentStyleCount="267">

<w:LsdException Locked="false" Priority="0" SemiHidden="false"

UnhideWhenUsed="false" QFormat="true" Name="Normal"/>

<w:LsdException Locked="false" Priority="9" SemiHidden="false"

UnhideWhenUsed="false" QFormat="true" Name="head ng 1"/>

<w:LsdException Locked="false" Priority="9" QFormat="true" Name="head ng 2"/>

<w:LsdException Locked="false" Priority="9" QFormat="true" Name="head ng 3"/>

<w:LsdException Locked="false" Priority="9" QFormat="true" Name="head ng 4"/>

<w:LsdException Locked="false" Priority="9" QFormat="true" Name="head ng 5"/>

<w:LsdException Locked="false" Priority="9" QFormat="true" Name="head ng 6"/>

<w:LsdException Locked="false" Priority="9" QFormat="true" Name="head ng 7"/>

<w:LsdException Locked="false" Priority="9" QFormat="true" Name="head ng 8"/>

<w:LsdException Locked="false" Priority="9" QFormat="true" Name="head ng 9"/>

<w:LsdException Locked="false" Priority="39" Name="toc 1"/>

<w:LsdException Locked="false" Priority="39" Name="toc 2"/>

<w:LsdException Locked="false" Priority="39" Name="toc 3"/>

<w:LsdException Locked="false" Priority="39" Name="toc 4"/>

<w:LsdException Locked="false" Priority="39" Name="toc 5"/>

<w:LsdException Locked="false" Priority="39" Name="toc 6"/>

<w:LsdException Locked="false" Priority="39" Name="toc 7"/>

<w:LsdException Locked="false" Priority="39" Name="toc 8"/>

<w:LsdException Locked="false" Priority="39" Name="toc 9"/>

<w:LsdException Locked="false" Priority="0" Name="header"/>

<w:LsdException Locked="false" Priority="35" QFormat="true" Name="caption"/>

<w:LsdException Locked="false" Priority="0" Name="footnote reference"/>

<w:LsdException Locked="false" Priority="0" Name="page number"/>

<w:LsdException Locked="false" Priority="0" SemiHidden="false"

UnhideWhenUsed="false" QFormat="true" Name="Title"/>

<w:LsdException Locked="false" Priority="1" Name="Default Paragraph Font"/>

<w:LsdException Locked="false" Priority="11" SemiHidden="false"

UnhideWhenUsed="false" QFormat="true" Name="Subtitle"/>

<w:LsdException Locked="false" Priority="22" SemiHidden="false"

UnhideWhenUsed="false" QFormat="true" Name="Strong"/>

<w:LsdException Locked="false" Priority="20" SemiHidden="false"

UnhideWhenUsed="false" QFormat="true" Name="Emphasis"/>

<w:LsdException Locked="false" Priority="59" SemiHidden="false"

UnhideWhenUsed="false" Name="Table Grid"/>

<w:LsdException Locked="false" UnhideWhenUsed="false" Name="Placeholder Text"/>

<w:LsdException Locked="false" Priority="1" SemiHidden="false"

UnhideWhenUsed="false" QFormat="true" Name="No Spacing"/>

<w:LsdException Locked="false" Priority="60" SemiHidden="false"

UnhideWhenUsed="false" Name="Light Shading"/>

<w:LsdException Locked="false" Priority="61" SemiHidden="false"

UnhideWhenUsed="false" Name="Light List"/>

<w:LsdException Locked="false" Priority="62" SemiHidden="false"

UnhideWhenUsed="false" Name="Light Grid"/>

<w:LsdException Locked="false" Priority="63" SemiHidden="false"

Unh'deWhenUsed="false" Name="Med'um Shad'ng 1"/>

<w:LsdExcept'on Locked="false" Pr'or'ty="64" Sem'H'dden="false">

Unh'deWhenUsed="false" Name="Med'um Shad'ng 2"/>

<w:LsdExcept'on Locked="false" Pr'or'ty="65" Sem'H'dden="false">

Unh'deWhenUsed="false" Name="Med'um L'st 1"/>

<w:LsdExcept'on Locked="false" Pr'or'ty="66" Sem'H'dden="false">

Unh'deWhenUsed="false" Name="Med'um L'st 2"/>

<w:LsdExcept'on Locked="false" Pr'or'ty="67" Sem'H'dden="false">

Unh'deWhenUsed="false" Name="Med'um Gr'd 1"/>

<w:LsdExcept'on Locked="false" Pr'or'ty="68" Sem'H'dden="false">

Unh'deWhenUsed="false" Name="Med'um Gr'd 2"/>

<w:LsdExcept'on Locked="false" Pr'or'ty="69" Sem'H'dden="false">

Unh'deWhenUsed="false" Name="Med'um Gr'd 3"/>

<w:LsdExcept'on Locked="false" Pr'or'ty="70" Sem'H'dden="false">

Unh'deWhenUsed="false" Name="Dark L'st"/>

<w:LsdExcept'on Locked="false" Pr'or'ty="71" Sem'H'dden="false">

Unh'deWhenUsed="false" Name="Colorful Shad'ng"/>

<w:LsdExcept'on Locked="false" Pr'or'ty="72" Sem'H'dden="false">

Unh'deWhenUsed="false" Name="Colorful L'st"/>

<w:LsdExcept'on Locked="false" Pr'or'ty="73" Sem'H'dden="false">

Unh'deWhenUsed="false" Name="Colorful Gr'd"/>

<w:LsdExcept'on Locked="false" Pr'or'ty="60" Sem'H'dden="false">

Unh'deWhenUsed="false" Name="L'ght Shad'ng Accent 1"/>

<w:LsdExcept'on Locked="false" Pr'or'ty="61" Sem'H'dden="false">

Unh'deWhenUsed="false" Name="L'ght L'st Accent 1"/>

<w:LsdExcept'on Locked="false" Pr'or'ty="62" Sem'H'dden="false">

Unh'deWhenUsed="false" Name="L'ght Gr'd Accent 1"/>

<w:LsdExcept'on Locked="false" Pr'or'ty="63" Sem'H'dden="false">

Unh'deWhenUsed="false" Name="Med'um Shad'ng 1 Accent 1"/>

<w:LsdExcept'on Locked="false" Pr'or'ty="64" Sem'H'dden="false">

Unh'deWhenUsed="false" Name="Med'um Shad'ng 2 Accent 1"/>

<w:LsdExcept'on Locked="false" Pr'or'ty="65" Sem'H'dden="false">

Unh'deWhenUsed="false" Name="Med'um L'st 1 Accent 1"/>

<w:LsdExcept'on Locked="false" Unh'deWhenUsed="false" Name="Rev's'on"/>

<w:LsdExcept'on Locked="false" Pr'or'ty="34" Sem'H'dden="false">

Unh'deWhenUsed="false" QFormat="true" Name="L'st Paragraph"/>

<w:LsdExcept'on Locked="false" Pr'or'ty="29" Sem'H'dden="false">

Unh'deWhenUsed="false" QFormat="true" Name="Quote"/>

<w:LsdExcept'on Locked="false" Pr'or'ty="30" Sem'H'dden="false">

Unh'deWhenUsed="false" QFormat="true" Name="Intense Quote"/>

<w:LsdExcept'on Locked="false" Pr'or'ty="66" Sem'H'dden="false">

Unh'deWhenUsed="false" Name="Med'um L'st 2 Accent 1"/>

<w:LsdExcept'on Locked="false" Pr'or'ty="67" Sem'H'dden="false">

Unh'deWhenUsed="false" Name="Med'um Gr'd 1 Accent 1"/>

<w:LsdExcept'on Locked="false" Pr'or'ty="68" Sem'H'dden="false">

Unh'deWhenUsed="false" Name="Med'um Gr'd 2 Accent 1"/>

<w:LsdExcept'on Locked="false" Pr'or'ty="69" Sem'H'dden="false">

Unh'deWhenUsed="false" Name="Med'um Gr'd 3 Accent 1"/>

<w:LsdExcept'on Locked="false" Pr'or'ty="70" Sem'H'dden="false">

Unh'deWhenUsed="false" Name="Dark L'st Accent 1"/>

<w:LsdExcept'on Locked="false" Pr'or'ty="71" Sem'H'dden="false">

Unh'deWhenUsed="false" Name="Colorful Shad'ng Accent 1"/>

<w:LsdExcept'on Locked="false" Pr'or'ty="72" Sem'H'dden="false">

Unh'deWhenUsed="false" Name="Colorful L'st Accent 1"/>

<w:LsdExcept'on Locked="false" Pr'or'ty="73" Sem'H'dden="false">

Unh'deWhenUsed="false" Name="Colorful Gr'd Accent 1"/>

<w:LsdExcept'on Locked="false" Pr'or'ty="60" Sem'H'dden="false">

Unh'deWhenUsed="false" Name="L'ght Shad'ng Accent 2"/>

<w:LsdException Locked="false" Priority="61" Sem'Hidden="false">

Unh'deWhenUsed="false" Name="L'ght L'st Accent 2"/>

<w:LsdException Locked="false" Priority="62" Sem'Hidden="false">

Unh'deWhenUsed="false" Name="L'ght Gr'd Accent 2"/>

<w:LsdException Locked="false" Priority="63" Sem'Hidden="false">

Unh'deWhenUsed="false" Name="Med'um Shad'ng 1 Accent 2"/>

<w:LsdException Locked="false" Priority="64" Sem'Hidden="false">

Unh'deWhenUsed="false" Name="Med'um Shad'ng 2 Accent 2"/>

<w:LsdException Locked="false" Priority="65" Sem'Hidden="false">

Unh'deWhenUsed="false" Name="Med'um L'st 1 Accent 2"/>

<w:LsdException Locked="false" Priority="66" Sem'Hidden="false">

Unh'deWhenUsed="false" Name="Med'um L'st 2 Accent 2"/>

<w:LsdException Locked="false" Priority="67" Sem'Hidden="false">

Unh'deWhenUsed="false" Name="Med'um Gr'd 1 Accent 2"/>

<w:LsdException Locked="false" Priority="68" Sem'Hidden="false">

Unh'deWhenUsed="false" Name="Med'um Gr'd 2 Accent 2"/>

<w:LsdException Locked="false" Priority="69" Sem'Hidden="false">

Unh'deWhenUsed="false" Name="Med'um Gr'd 3 Accent 2"/>

<w:LsdException Locked="false" Priority="70" Sem'Hidden="false">

Unh'deWhenUsed="false" Name="Dark L'st Accent 2"/>

<w:LsdException Locked="false" Priority="71" Sem'Hidden="false">

Unh'deWhenUsed="false" Name="Colorful Shad'ng Accent 2"/>

<w:LsdException Locked="false" Priority="72" Sem'Hidden="false">

Unh'deWhenUsed="false" Name="Colorful L'st Accent 2"/>

<w:LsdException Locked="false" Priority="73" Sem'Hidden="false">

Unh'deWhenUsed="false" Name="Colorful Gr'd Accent 2"/>

<w:LsdException Locked="false" Priority="60" Sem'Hidden="false">

Unh'deWhenUsed="false" Name="L'ght Shad'ng Accent 3"/>

<w:LsdException Locked="false" Priority="61" Sem'Hidden="false">

Unh'deWhenUsed="false" Name="L'ght L'st Accent 3"/>

<w:LsdException Locked="false" Priority="62" Sem'Hidden="false">

Unh'deWhenUsed="false" Name="L'ght Gr'd Accent 3"/>

<w:LsdException Locked="false" Priority="63" Sem'Hidden="false">

Unh'deWhenUsed="false" Name="Med'um Shad'ng 1 Accent 3"/>

<w:LsdException Locked="false" Priority="64" Sem'Hidden="false">

Unh'deWhenUsed="false" Name="Med'um Shad'ng 2 Accent 3"/>

<w:LsdException Locked="false" Priority="65" Sem'Hidden="false">

Unh'deWhenUsed="false" Name="Med'um L'st 1 Accent 3"/>

<w:LsdException Locked="false" Priority="66" Sem'Hidden="false">

Unh'deWhenUsed="false" Name="Med'um L'st 2 Accent 3"/>

<w:LsdException Locked="false" Priority="67" Sem'Hidden="false">

Unh'deWhenUsed="false" Name="Med'um Gr'd 1 Accent 3"/>

<w:LsdException Locked="false" Priority="68" Sem'Hidden="false">

Unh'deWhenUsed="false" Name="Med'um Gr'd 2 Accent 3"/>

<w:LsdException Locked="false" Priority="69" Sem'Hidden="false">

Unh'deWhenUsed="false" Name="Med'um Gr'd 3 Accent 3"/>

<w:LsdException Locked="false" Priority="70" Sem'Hidden="false">

Unh'deWhenUsed="false" Name="Dark L'st Accent 3"/>

<w:LsdException Locked="false" Priority="71" Sem'Hidden="false">

Unh'deWhenUsed="false" Name="Colorful Shad'ng Accent 3"/>

<w:LsdException Locked="false" Priority="72" Sem'Hidden="false">

Unh'deWhenUsed="false" Name="Colorful L'st Accent 3"/>

<w:LsdException Locked="false" Priority="73" Sem'Hidden="false">

Unh'deWhenUsed="false" Name="Colorful Gr'd Accent 3"/>

<w:LsdException Locked="false" Priority="60" Sem'Hidden="false">

Unh'deWhenUsed="false" Name="L'ght Shad'ng Accent 4"/>

<w:LsdException Locked="false" Priority="61" SemHidden="false">

UnhideWhenUsed="false" Name="LightLstAccent4">

<w:LsdException Locked="false" Priority="62" SemHidden="false">

UnhideWhenUsed="false" Name="LightGrdAccent4">

<w:LsdException Locked="false" Priority="63" SemHidden="false">

UnhideWhenUsed="false" Name="MediumShading1Accent4">

<w:LsdException Locked="false" Priority="64" SemHidden="false">

UnhideWhenUsed="false" Name="MediumShading2Accent4">

<w:LsdException Locked="false" Priority="65" SemHidden="false">

UnhideWhenUsed="false" Name="MediumLst1Accent4">

<w:LsdException Locked="false" Priority="66" SemHidden="false">

UnhideWhenUsed="false" Name="MediumLst2Accent4">

<w:LsdException Locked="false" Priority="67" SemHidden="false">

UnhideWhenUsed="false" Name="MediumGrd1Accent4">

<w:LsdException Locked="false" Priority="68" SemHidden="false">

UnhideWhenUsed="false" Name="MediumGrd2Accent4">

<w:LsdException Locked="false" Priority="69" SemHidden="false">

UnhideWhenUsed="false" Name="MediumGrd3Accent4">

<w:LsdException Locked="false" Priority="70" SemHidden="false">

UnhideWhenUsed="false" Name="DarkLstAccent4">

<w:LsdException Locked="false" Priority="71" SemHidden="false">

UnhideWhenUsed="false" Name="ColorfulShadingAccent4">

<w:LsdException Locked="false" Priority="72" SemHidden="false">

UnhideWhenUsed="false" Name="ColorfulLstAccent4">

<w:LsdException Locked="false" Priority="73" SemHidden="false">

UnhideWhenUsed="false" Name="ColorfulGrdAccent4">

<w:LsdException Locked="false" Priority="60" SemHidden="false">

UnhideWhenUsed="false" Name="LightShadingAccent5">

<w:LsdException Locked="false" Priority="61" SemHidden="false">

UnhideWhenUsed="false" Name="LightLstAccent5">

<w:LsdException Locked="false" Priority="62" SemHidden="false">

UnhideWhenUsed="false" Name="LightGrdAccent5">

<w:LsdException Locked="false" Priority="63" SemHidden="false">

UnhideWhenUsed="false" Name="MediumShading1Accent5">

<w:LsdException Locked="false" Priority="64" SemHidden="false">

UnhideWhenUsed="false" Name="MediumShading2Accent5">

<w:LsdException Locked="false" Priority="65" SemHidden="false">

UnhideWhenUsed="false" Name="MediumLst1Accent5">

<w:LsdException Locked="false" Priority="66" SemHidden="false">

UnhideWhenUsed="false" Name="MediumLst2Accent5">

<w:LsdException Locked="false" Priority="67" SemHidden="false">

UnhideWhenUsed="false" Name="MediumGrd1Accent5">

<w:LsdException Locked="false" Priority="68" SemHidden="false">

UnhideWhenUsed="false" Name="MediumGrd2Accent5">

<w:LsdException Locked="false" Priority="69" SemHidden="false">

UnhideWhenUsed="false" Name="MediumGrd3Accent5">

<w:LsdException Locked="false" Priority="70" SemHidden="false">

UnhideWhenUsed="false" Name="DarkLstAccent5">

<w:LsdException Locked="false" Priority="71" SemHidden="false">

UnhideWhenUsed="false" Name="ColorfulShadingAccent5">

<w:LsdException Locked="false" Priority="72" SemHidden="false">

UnhideWhenUsed="false" Name="ColorfulLstAccent5">

<w:LsdException Locked="false" Priority="73" SemHidden="false">

UnhideWhenUsed="false" Name="ColorfulGrdAccent5">

<w:LsdException Locked="false" Priority="60" SemHidden="false">

UnhideWhenUsed="false" Name="LightShadingAccent6">

<w:LsdException Locked="false" Priority="61" SemHidden="false">

Unh'deWhenUsed="false" Name="Light Lst Accent 6"/>

<w:LsdException Locked="false" Priority="62" SemHidden="false">

Unh'deWhenUsed="false" Name="Light Grd Accent 6"/>

<w:LsdException Locked="false" Priority="63" SemHidden="false">

Unh'deWhenUsed="false" Name="Medium Shading 1 Accent 6"/>

<w:LsdException Locked="false" Priority="64" SemHidden="false">

Unh'deWhenUsed="false" Name="Medium Shading 2 Accent 6"/>

<w:LsdException Locked="false" Priority="65" SemHidden="false">

Unh'deWhenUsed="false" Name="Medium List 1 Accent 6"/>

<w:LsdException Locked="false" Priority="66" SemHidden="false">

Unh'deWhenUsed="false" Name="Medium List 2 Accent 6"/>

<w:LsdException Locked="false" Priority="67" SemHidden="false">

Unh'deWhenUsed="false" Name="Medium Grid 1 Accent 6"/>

<w:LsdException Locked="false" Priority="68" SemHidden="false">

Unh'deWhenUsed="false" Name="Medium Grid 2 Accent 6"/>

<w:LsdException Locked="false" Priority="69" SemHidden="false">

Unh'deWhenUsed="false" Name="Medium Grid 3 Accent 6"/>

<w:LsdException Locked="false" Priority="70" SemHidden="false">

Unh'deWhenUsed="false" Name="Dark Lst Accent 6"/>

<w:LsdException Locked="false" Priority="71" SemHidden="false">

Unh'deWhenUsed="false" Name="Colorful Shading Accent 6"/>

<w:LsdException Locked="false" Priority="72" SemHidden="false">

Unh'deWhenUsed="false" Name="Colorful Lst Accent 6"/>

<w:LsdException Locked="false" Priority="73" SemHidden="false">

Unh'deWhenUsed="false" Name="Colorful Grd Accent 6"/>

<w:LsdException Locked="false" Priority="19" SemHidden="false">

Unh'deWhenUsed="false" QFormat="true" Name="Subtle Emphasis"/>

<w:LsdException Locked="false" Priority="21" SemHidden="false">

Unh'deWhenUsed="false" QFormat="true" Name="Intense Emphasis"/>

<w:LsdException Locked="false" Priority="31" SemHidden="false">

Unh'deWhenUsed="false" QFormat="true" Name="Subtle Reference"/>

<w:LsdException Locked="false" Priority="32" SemHidden="false">

Unh'deWhenUsed="false" QFormat="true" Name="Intense Reference"/>

<w:LsdException Locked="false" Priority="33" SemHidden="false">

Unh'deWhenUsed="false" QFormat="true" Name="Book Title"/>

<w:LsdException Locked="false" Priority="37" Name="Bibliography"/>

<w:LsdException Locked="false" Priority="39" QFormat="true" Name="TOC Heading"/>

</w:LatentStyles>

</xml><![end]--><!--[f gte mso 10]>

<style>

/* Style Definitions */

table.MsoNormalTable

{mso-style-name:"Table Normal";

mso-tstyle-rowband-size:0;

mso-tstyle-colband-size:0;

mso-style-noshow:yes;

mso-style-priority:99;

mso-style-qformat:yes;

mso-style-parent:"";

mso-padding-alt:0cm 5.4pt 0cm 5.4pt;

mso-para-margin:0cm;

mso-para-margin-bottom:.0001pt;

mso-pagination:widow-orphan;

font-size:11.0pt;

font-family:"Calibri",sans-serif;

mso-asciifont-family:Calibri;

mso-asciitheme-font:monospace;


```
mso-fareast-font-family:"Times New Roman";<br />
mso-fareast-theme-font:m-nor-fareast;<br />
mso-hans-font-family:Calibri;<br />
mso-hans-theme-font:m-nor-latn;<br />
mso-b'd-font-family:Arabic;<br />
mso-b'd-theme-font:m-nor-b'd';<br />
</style><br />
<[end f]-><!--[ f gte mso 9]><xml><br />
<w:WordDocument><br />
<w:View>Normal</w:View><br />
<w:Zoom>0</w:Zoom><br />
<w:TrackMoves/><br />
<w:TrackFormatting/><br />
<w:PunctuationKerning/><br />
<w:ValidateAgainstSchemas/><br />
<w:SaveIfXMLInvalid>false</w:SaveIfXMLInvalid><br />
<w:IgnoreMixedContent>false</w:IgnoreMixedContent><br />
<w:AlwaysShowPlaceholderText>false</w:AlwaysShowPlaceholderText><br />
<w:DoNotPromoteQF/><br />
<w:LdThemeOther>EN-US</w:LdThemeOther><br />
<w:LdThemeAsAn>X-NONE</w:LdThemeAsAn><br />
<w:LdThemeComplexScript>AR-SA</w:LdThemeComplexScript><br />
<w:Compatibility/><br />
<w:BreakWrappedTables/><br />
<w:SnapToGridInCell/><br />
<w:WrapTextWithPunct/><br />
<w:UseAsAnBreakRules/><br />
<w:DontGrowAutofit/><br />
<w:SplitPgBreakAndParaMark/><br />
<w:DontVertAlignCellWithSp/><br />
<w:DontBreakConstrainedForcedTables/><br />
<w:DontVertAlignInTxbx/><br />
<w:Word11KerningPairs/><br />
<w:CachedColBalance/><br />
</w:Compatibility><br />
<w:BrowserLevel>MicrosoftInternetExplorer4</w:BrowserLevel><br />
<m:mathPr><br />
<m:mathFont m:val="Cambria Math"/><br />
<m:brkBin m:val="before"/><br />
<m:brkBinSub m:val="-"/><br />
<m:smallFrac m:val="off"/><br />
<m:d'spDef/><br />
<m:Margin m:val="0"/><br />
<m:Margin m:val="0"/><br />
<m:justify m:val="centerGroup"/><br />
<m:wrapIndent m:val="1440"/><br />
<m:ntL m:val="subSup"/><br />
<m:naryL m:val="undOvr"/><br />
</m:mathPr></w:WordDocument><br />
</xml><[end f]-><!--[ f gte mso 9]><xml><br />
<w:LatentStyles DefLockedState="false" DefUnhideWhenUsed="true" <br />
DefSemHidden="true" DefQFormat="false" DefPriority="99" <br />
LatentStyleCount="267"><br />
<w:LsdException Locked="false" Priority="0" SemHidden="false" <br />
UnhideWhenUsed="false" QFormat="true" Name="Normal"/><br />
<w:LsdException Locked="false" Priority="9" SemHidden="false" <br />
UnhideWhenUsed="false" QFormat="true" Name="heading 1"/><br />
```

<w:LsdException Locked="false" Priority="9" QFormat="true" Name="head'ng 2"/>

<w:LsdException Locked="false" Priority="9" QFormat="true" Name="head'ng 3"/>

<w:LsdException Locked="false" Priority="9" QFormat="true" Name="head'ng 4"/>

<w:LsdException Locked="false" Priority="9" QFormat="true" Name="head'ng 5"/>

<w:LsdException Locked="false" Priority="9" QFormat="true" Name="head'ng 6"/>

<w:LsdException Locked="false" Priority="9" QFormat="true" Name="head'ng 7"/>

<w:LsdException Locked="false" Priority="9" QFormat="true" Name="head'ng 8"/>

<w:LsdException Locked="false" Priority="9" QFormat="true" Name="head'ng 9"/>

<w:LsdException Locked="false" Priority="39" Name="toc 1"/>

<w:LsdException Locked="false" Priority="39" Name="toc 2"/>

<w:LsdException Locked="false" Priority="39" Name="toc 3"/>

<w:LsdException Locked="false" Priority="39" Name="toc 4"/>

<w:LsdException Locked="false" Priority="39" Name="toc 5"/>

<w:LsdException Locked="false" Priority="39" Name="toc 6"/>

<w:LsdException Locked="false" Priority="39" Name="toc 7"/>

<w:LsdException Locked="false" Priority="39" Name="toc 8"/>

<w:LsdException Locked="false" Priority="39" Name="toc 9"/>

<w:LsdException Locked="false" Priority="0" Name="header"/>

<w:LsdException Locked="false" Priority="35" QFormat="true" Name="capt'on"/>

<w:LsdException Locked="false" Priority="0" Name="footnote reference"/>

<w:LsdException Locked="false" Priority="0" Name="page number"/>

<w:LsdException Locked="false" Priority="0" Sem'Hidden="false">

<w:LsdException Locked="false" QFormat="true" Name="Title"/>

<w:LsdException Locked="false" Priority="1" Name="Default Paragraph Font"/>

<w:LsdException Locked="false" Priority="11" Sem'Hidden="false">

<w:LsdException Locked="false" QFormat="true" Name="Sub'tle"/>

<w:LsdException Locked="false" Priority="22" Sem'Hidden="false">

<w:LsdException Locked="false" QFormat="true" Name="Strong"/>

<w:LsdException Locked="false" Priority="20" Sem'Hidden="false">

<w:LsdException Locked="false" QFormat="true" Name="Emphas's"/>

<w:LsdException Locked="false" Priority="59" Sem'Hidden="false">

<w:LsdException Locked="false" QFormat="true" Name="Table Gr'd"/>

<w:LsdException Locked="false" Unh'deWhenUsed="false" Name="Placeholder Text"/>

<w:LsdException Locked="false" Priority="1" Sem'Hidden="false">

<w:LsdException Locked="false" QFormat="true" Name="No Spac'ng"/>

<w:LsdException Locked="false" Priority="60" Sem'Hidden="false">

<w:LsdException Locked="false" Name="L'ght Shad'ng"/>

<w:LsdException Locked="false" Priority="61" Sem'Hidden="false">

<w:LsdException Locked="false" Name="L'ght L'st"/>

<w:LsdException Locked="false" Priority="62" Sem'Hidden="false">

<w:LsdException Locked="false" Name="L'ght Gr'd"/>

<w:LsdException Locked="false" Priority="63" Sem'Hidden="false">

<w:LsdException Locked="false" Name="Med'um Shad'ng 1"/>

<w:LsdException Locked="false" Priority="64" Sem'Hidden="false">

<w:LsdException Locked="false" Name="Med'um Shad'ng 2"/>

<w:LsdException Locked="false" Priority="65" Sem'Hidden="false">

<w:LsdException Locked="false" Name="Med'um L'st 1"/>

<w:LsdException Locked="false" Priority="66" Sem'Hidden="false">

<w:LsdException Locked="false" Name="Med'um L'st 2"/>

<w:LsdException Locked="false" Priority="67" Sem'Hidden="false">

<w:LsdException Locked="false" Name="Med'um Gr'd 1"/>

<w:LsdException Locked="false" Priority="68" Sem'Hidden="false">

<w:LsdException Locked="false" Name="Med'um Gr'd 2"/>

<w:LsdException Locked="false" Priority="69" Sem'Hidden="false">

<w:LsdException Locked="false" Name="Med'um Gr'd 3"/>

<w:LsdException Locked="false" Priority="70" Sem'Hidden="false">

<w:LsdException Locked="false" Name="Dark L'st"/>

<w:LsdException Locked="false" Priority="71" SemHidden="false">

UnhideWhenUsed="false" Name="Colorful Shading"/>

<w:LsdException Locked="false" Priority="72" SemHidden="false">

UnhideWhenUsed="false" Name="Colorful List"/>

<w:LsdException Locked="false" Priority="73" SemHidden="false">

UnhideWhenUsed="false" Name="Colorful Grid"/>

<w:LsdException Locked="false" Priority="60" SemHidden="false">

UnhideWhenUsed="false" Name="Light Shading Accent 1"/>

<w:LsdException Locked="false" Priority="61" SemHidden="false">

UnhideWhenUsed="false" Name="Light List Accent 1"/>

<w:LsdException Locked="false" Priority="62" SemHidden="false">

UnhideWhenUsed="false" Name="Light Grid Accent 1"/>

<w:LsdException Locked="false" Priority="63" SemHidden="false">

UnhideWhenUsed="false" Name="Medium Shading 1 Accent 1"/>

<w:LsdException Locked="false" Priority="64" SemHidden="false">

UnhideWhenUsed="false" Name="Medium Shading 2 Accent 1"/>

<w:LsdException Locked="false" Priority="65" SemHidden="false">

UnhideWhenUsed="false" Name="Medium List 1 Accent 1"/>

<w:LsdException Locked="false" UnhideWhenUsed="false" Name="Revisions"/>

<w:LsdException Locked="false" Priority="34" SemHidden="false">

UnhideWhenUsed="false" QFormat="true" Name="List Paragraph"/>

<w:LsdException Locked="false" Priority="29" SemHidden="false">

UnhideWhenUsed="false" QFormat="true" Name="Quote"/>

<w:LsdException Locked="false" Priority="30" SemHidden="false">

UnhideWhenUsed="false" QFormat="true" Name="Intense Quote"/>

<w:LsdException Locked="false" Priority="66" SemHidden="false">

UnhideWhenUsed="false" Name="Medium List 2 Accent 1"/>

<w:LsdException Locked="false" Priority="67" SemHidden="false">

UnhideWhenUsed="false" Name="Medium Grid 1 Accent 1"/>

<w:LsdException Locked="false" Priority="68" SemHidden="false">

UnhideWhenUsed="false" Name="Medium Grid 2 Accent 1"/>

<w:LsdException Locked="false" Priority="69" SemHidden="false">

UnhideWhenUsed="false" Name="Medium Grid 3 Accent 1"/>

<w:LsdException Locked="false" Priority="70" SemHidden="false">

UnhideWhenUsed="false" Name="Dark List Accent 1"/>

<w:LsdException Locked="false" Priority="71" SemHidden="false">

UnhideWhenUsed="false" Name="Colorful Shading Accent 1"/>

<w:LsdException Locked="false" Priority="72" SemHidden="false">

UnhideWhenUsed="false" Name="Colorful List Accent 1"/>

<w:LsdException Locked="false" Priority="73" SemHidden="false">

UnhideWhenUsed="false" Name="Colorful Grid Accent 1"/>

<w:LsdException Locked="false" Priority="60" SemHidden="false">

UnhideWhenUsed="false" Name="Light Shading Accent 2"/>

<w:LsdException Locked="false" Priority="61" SemHidden="false">

UnhideWhenUsed="false" Name="Light List Accent 2"/>

<w:LsdException Locked="false" Priority="62" SemHidden="false">

UnhideWhenUsed="false" Name="Light Grid Accent 2"/>

<w:LsdException Locked="false" Priority="63" SemHidden="false">

UnhideWhenUsed="false" Name="Medium Shading 1 Accent 2"/>

<w:LsdException Locked="false" Priority="64" SemHidden="false">

UnhideWhenUsed="false" Name="Medium Shading 2 Accent 2"/>

<w:LsdException Locked="false" Priority="65" SemHidden="false">

UnhideWhenUsed="false" Name="Medium List 1 Accent 2"/>

<w:LsdException Locked="false" Priority="66" SemHidden="false">

UnhideWhenUsed="false" Name="Medium List 2 Accent 2"/>

<w:LsdException Locked="false" Priority="67" SemHidden="false">

UnhideWhenUsed="false" Name="Medium Grid 1 Accent 2"/>

<w:LsdException Locked="false" Priority="68" SemHidden="false">

UnhideWhenUsed="false" Name="Medium Grid 2 Accent 2"/>

<w:LsdException Locked="false" Priority="69" SemHidden="false">

UnhideWhenUsed="false" Name="Medium Grid 3 Accent 2"/>

<w:LsdException Locked="false" Priority="70" SemHidden="false">

UnhideWhenUsed="false" Name="Dark List Accent 2"/>

<w:LsdException Locked="false" Priority="71" SemHidden="false">

UnhideWhenUsed="false" Name="Colorful Shading Accent 2"/>

<w:LsdException Locked="false" Priority="72" SemHidden="false">

UnhideWhenUsed="false" Name="Colorful List Accent 2"/>

<w:LsdException Locked="false" Priority="73" SemHidden="false">

UnhideWhenUsed="false" Name="Colorful Grid Accent 2"/>

<w:LsdException Locked="false" Priority="60" SemHidden="false">

UnhideWhenUsed="false" Name="Light Shading Accent 3"/>

<w:LsdException Locked="false" Priority="61" SemHidden="false">

UnhideWhenUsed="false" Name="Light List Accent 3"/>

<w:LsdException Locked="false" Priority="62" SemHidden="false">

UnhideWhenUsed="false" Name="Light Grid Accent 3"/>

<w:LsdException Locked="false" Priority="63" SemHidden="false">

UnhideWhenUsed="false" Name="Medium Shading 1 Accent 3"/>

<w:LsdException Locked="false" Priority="64" SemHidden="false">

UnhideWhenUsed="false" Name="Medium Shading 2 Accent 3"/>

<w:LsdException Locked="false" Priority="65" SemHidden="false">

UnhideWhenUsed="false" Name="Medium List 1 Accent 3"/>

<w:LsdException Locked="false" Priority="66" SemHidden="false">

UnhideWhenUsed="false" Name="Medium List 2 Accent 3"/>

<w:LsdException Locked="false" Priority="67" SemHidden="false">

UnhideWhenUsed="false" Name="Medium Grid 1 Accent 3"/>

<w:LsdException Locked="false" Priority="68" SemHidden="false">

UnhideWhenUsed="false" Name="Medium Grid 2 Accent 3"/>

<w:LsdException Locked="false" Priority="69" SemHidden="false">

UnhideWhenUsed="false" Name="Medium Grid 3 Accent 3"/>

<w:LsdException Locked="false" Priority="70" SemHidden="false">

UnhideWhenUsed="false" Name="Dark List Accent 3"/>

<w:LsdException Locked="false" Priority="71" SemHidden="false">

UnhideWhenUsed="false" Name="Colorful Shading Accent 3"/>

<w:LsdException Locked="false" Priority="72" SemHidden="false">

UnhideWhenUsed="false" Name="Colorful List Accent 3"/>

<w:LsdException Locked="false" Priority="73" SemHidden="false">

UnhideWhenUsed="false" Name="Colorful Grid Accent 3"/>

<w:LsdException Locked="false" Priority="60" SemHidden="false">

UnhideWhenUsed="false" Name="Light Shading Accent 4"/>

<w:LsdException Locked="false" Priority="61" SemHidden="false">

UnhideWhenUsed="false" Name="Light List Accent 4"/>

<w:LsdException Locked="false" Priority="62" SemHidden="false">

UnhideWhenUsed="false" Name="Light Grid Accent 4"/>

<w:LsdException Locked="false" Priority="63" SemHidden="false">

UnhideWhenUsed="false" Name="Medium Shading 1 Accent 4"/>

<w:LsdException Locked="false" Priority="64" SemHidden="false">

UnhideWhenUsed="false" Name="Medium Shading 2 Accent 4"/>

<w:LsdException Locked="false" Priority="65" SemHidden="false">

UnhideWhenUsed="false" Name="Medium List 1 Accent 4"/>

<w:LsdException Locked="false" Priority="66" SemHidden="false">

UnhideWhenUsed="false" Name="Medium List 2 Accent 4"/>

<w:LsdException Locked="false" Priority="67" SemHidden="false">

UnhideWhenUsed="false" Name="Medium Grid 1 Accent 4"/>

<w:LsdException Locked="false" Priority="68" SemHidden="false">

Unh`deWhenUsed="false" Name="Med`um Gr`d 2 Accent 4"/>

<w:LsdExcept`on Locked="false" Pr`or`ty="69" Sem`H`dden="false">

Unh`deWhenUsed="false" Name="Med`um Gr`d 3 Accent 4"/>

<w:LsdExcept`on Locked="false" Pr`or`ty="70" Sem`H`dden="false">

Unh`deWhenUsed="false" Name="Dark L`st Accent 4"/>

<w:LsdExcept`on Locked="false" Pr`or`ty="71" Sem`H`dden="false">

Unh`deWhenUsed="false" Name="Colorful Shad`ng Accent 4"/>

<w:LsdExcept`on Locked="false" Pr`or`ty="72" Sem`H`dden="false">

Unh`deWhenUsed="false" Name="Colorful L`st Accent 4"/>

<w:LsdExcept`on Locked="false" Pr`or`ty="73" Sem`H`dden="false">

Unh`deWhenUsed="false" Name="Colorful Gr`d Accent 4"/>

<w:LsdExcept`on Locked="false" Pr`or`ty="60" Sem`H`dden="false">

Unh`deWhenUsed="false" Name="L`ght Shad`ng Accent 5"/>

<w:LsdExcept`on Locked="false" Pr`or`ty="61" Sem`H`dden="false">

Unh`deWhenUsed="false" Name="L`ght L`st Accent 5"/>

<w:LsdExcept`on Locked="false" Pr`or`ty="62" Sem`H`dden="false">

Unh`deWhenUsed="false" Name="L`ght Gr`d Accent 5"/>

<w:LsdExcept`on Locked="false" Pr`or`ty="63" Sem`H`dden="false">

Unh`deWhenUsed="false" Name="Med`um Shad`ng 1 Accent 5"/>

<w:LsdExcept`on Locked="false" Pr`or`ty="64" Sem`H`dden="false">

Unh`deWhenUsed="false" Name="Med`um Shad`ng 2 Accent 5"/>

<w:LsdExcept`on Locked="false" Pr`or`ty="65" Sem`H`dden="false">

Unh`deWhenUsed="false" Name="Med`um L`st 1 Accent 5"/>

<w:LsdExcept`on Locked="false" Pr`or`ty="66" Sem`H`dden="false">

Unh`deWhenUsed="false" Name="Med`um L`st 2 Accent 5"/>

<w:LsdExcept`on Locked="false" Pr`or`ty="67" Sem`H`dden="false">

Unh`deWhenUsed="false" Name="Med`um Gr`d 1 Accent 5"/>

<w:LsdExcept`on Locked="false" Pr`or`ty="68" Sem`H`dden="false">

Unh`deWhenUsed="false" Name="Med`um Gr`d 2 Accent 5"/>

<w:LsdExcept`on Locked="false" Pr`or`ty="69" Sem`H`dden="false">

Unh`deWhenUsed="false" Name="Med`um Gr`d 3 Accent 5"/>

<w:LsdExcept`on Locked="false" Pr`or`ty="70" Sem`H`dden="false">

Unh`deWhenUsed="false" Name="Dark L`st Accent 5"/>

<w:LsdExcept`on Locked="false" Pr`or`ty="71" Sem`H`dden="false">

Unh`deWhenUsed="false" Name="Colorful Shad`ng Accent 5"/>

<w:LsdExcept`on Locked="false" Pr`or`ty="72" Sem`H`dden="false">

Unh`deWhenUsed="false" Name="Colorful L`st Accent 5"/>

<w:LsdExcept`on Locked="false" Pr`or`ty="73" Sem`H`dden="false">

Unh`deWhenUsed="false" Name="Colorful Gr`d Accent 5"/>

<w:LsdExcept`on Locked="false" Pr`or`ty="60" Sem`H`dden="false">

Unh`deWhenUsed="false" Name="L`ght Shad`ng Accent 6"/>

<w:LsdExcept`on Locked="false" Pr`or`ty="61" Sem`H`dden="false">

Unh`deWhenUsed="false" Name="L`ght L`st Accent 6"/>

<w:LsdExcept`on Locked="false" Pr`or`ty="62" Sem`H`dden="false">

Unh`deWhenUsed="false" Name="L`ght Gr`d Accent 6"/>

<w:LsdExcept`on Locked="false" Pr`or`ty="63" Sem`H`dden="false">

Unh`deWhenUsed="false" Name="Med`um Shad`ng 1 Accent 6"/>

<w:LsdExcept`on Locked="false" Pr`or`ty="64" Sem`H`dden="false">

Unh`deWhenUsed="false" Name="Med`um Shad`ng 2 Accent 6"/>

<w:LsdExcept`on Locked="false" Pr`or`ty="65" Sem`H`dden="false">

Unh`deWhenUsed="false" Name="Med`um L`st 1 Accent 6"/>

<w:LsdExcept`on Locked="false" Pr`or`ty="66" Sem`H`dden="false">

Unh`deWhenUsed="false" Name="Med`um L`st 2 Accent 6"/>

<w:LsdExcept`on Locked="false" Pr`or`ty="67" Sem`H`dden="false">

Unh`deWhenUsed="false" Name="Med`um Gr`d 1 Accent 6"/>

<w:LsdExcept`on Locked="false" Pr`or`ty="68" Sem`H`dden="false">

Unh`deWhenUsed="false" Name="Med`um Gr`d 2 Accent 6"/>


```
<w:LsdException Locked="false" Priority="69" SemHidden="false"><br />
    UnhideWhenUsed="false" Name="Medium Grid 3 Accent 6"/><br />
<w:LsdException Locked="false" Priority="70" SemHidden="false"><br />
    UnhideWhenUsed="false" Name="Dark List Accent 6"/><br />
<w:LsdException Locked="false" Priority="71" SemHidden="false"><br />
    UnhideWhenUsed="false" Name="Colorful Shading Accent 6"/><br />
<w:LsdException Locked="false" Priority="72" SemHidden="false"><br />
    UnhideWhenUsed="false" Name="Colorful List Accent 6"/><br />
<w:LsdException Locked="false" Priority="73" SemHidden="false"><br />
    UnhideWhenUsed="false" Name="Colorful Grid Accent 6"/><br />
<w:LsdException Locked="false" Priority="19" SemHidden="false"><br />
    UnhideWhenUsed="false" QFormat="true" Name="Subtle Emphasis"/><br />
<w:LsdException Locked="false" Priority="21" SemHidden="false"><br />
    UnhideWhenUsed="false" QFormat="true" Name="Intense Emphasis"/><br />
<w:LsdException Locked="false" Priority="31" SemHidden="false"><br />
    UnhideWhenUsed="false" QFormat="true" Name="Subtle Reference"/><br />
<w:LsdException Locked="false" Priority="32" SemHidden="false"><br />
    UnhideWhenUsed="false" QFormat="true" Name="Intense Reference"/><br />
<w:LsdException Locked="false" Priority="33" SemHidden="false"><br />
    UnhideWhenUsed="false" QFormat="true" Name="Book Title"/><br />
<w:LsdException Locked="false" Priority="37" Name="Bibliography"/><br />
<w:LsdException Locked="false" Priority="39" QFormat="true" Name="TOC Heading"/><br />
</w:LatentStyles><br />
</xml><![endif]><!--[if gte mso 10]><br />
<style><br />
    /* Style Definitions */<br />
    table.MsoNormalTable<br />
    {mso-style-name:"Table Normal";<br />
    mso-tstyle-rowband-size:0;<br />
    mso-tstyle-colband-size:0;<br />
    mso-style-noshadow:yes;<br />
    mso-style-priority:99;<br />
    mso-style-qformat:yes;<br />
    mso-style-parent:"";<br />
    mso-padding-alt:0cm 5.4pt 0cm 5.4pt;<br />
    mso-para-margin:0cm;<br />
    mso-para-margin-bottom:0001pt;<br />
    mso-pagination:widow-orphan;<br />
    font-size:11.0pt;<br />
    font-family:"Calibri",sans-serif;<br />
    mso-asciifont-family:Calibri;<br />
    mso-asciitheme-font:m'nor-latn;<br />
    mso-fareast-font-family:"Times New Roman";<br />
    mso-fareast-theme-font:m'nor-fareast;<br />
    mso-hansfont-family:Calibri;<br />
    mso-hans-theme-font:m'nor-latn;<br />
    mso-b'font-family:Arabic;<br />
    mso-b'd-theme-font:m'nor-b'd;}<br />
</style><br />
<![endif]>
```

الرابط الاصيلي