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BAGHDAD, Iraq

Words like "victory" and "mission accomplished" aren't heard much anymore as the United States enters its fourth year of war in Iraq.

The slogans now are "political process" and handing over "battle space" to Iraq's new army so that the Iraqis themselves can carry the fight to the insurgents and build their promised democracy.

All those plans are now under review in light of another ominous phrase, "civil war," that has crept into the debate since the wave of sectarian violence set off by a Feb. 22 bombing at a Shiite Muslim mosque in Samarra.

The shift from the upbeat slogans of 2003 represents an acknowledgment by the U.S. command that the war against

an insurgency dominated by Iraq's Sunni Arab minority cannot be won by U.S. arms alone.

Instead, the best chance for peace is to encourage the insurgents to lay down their arms and join the political process, while building up an Iraqi force capable of dealing with those who refuse.

But slogans obscure the com-

plexities at play. The rising tensions between Sunnis and Shiites raise the new question of whether building up Iraq's army forces, the supposed solution, might instead set the stage for civil war.

How events play out in the coming months will determine how long U.S. troops remain in Iraq, and in what numbers.

All signs point to a lengthy American commitment in Iraq, even if Washington draws down significant numbers of troops this year as expected.

Despite major losses and defeats, Sunni insurgents are estimated to number about 15,000 to 20,000, roughly the same as two years ago, according to the Brookings Institution. Roadside bombs, assassinations and scattered clashes occur with such regularity that they draw little attention.

As the fourth year of war approaches, the American strategy is moving along two tracks: encouraging a broad-based government of national unity that can win trust from all communities

and transferring security responsibility to the new Iraqi army and police.

For the time being, however, the process of placing an Iraqi face on the war is accelerating.

About 60 of Iraq's 102 battalions "control their own battle space," said Lt. Col. Michael J. Negard, a U.S. military spokesman. That means they plan and carry out military operations within their area of responsibility.

If all goes according to plan, by the end of the year all Iraqi battalions, expected by then to number 112, will have that status.

Assuming the Iraqis prove up to the task, the U.S. military can begin sending thousands of soldiers home. The top commander in Iraq, Gen. George W. Casey, is expected to recommend reductions in the 132,000-strong force beginning later this spring.

Casey refuses to talk publicly about numbers. But it is widely assumed U.S. troop strength in Iraq will fall below 100,000 by the end of the year or early 2007. Privately, American officers say that figure is reasonable.

while some researchers have cited numbers of 50,000, 75,000 or beyond.

The Pentagon has carefully counted the number of American military dead, now more than 2,300, but declines to release its tally of Iraqi civilian or insurgent deaths.

The health ministry estimates 1,093 civilians died in the first two months of this year, nearly a quarter of the deaths government ministries reported in all of 2005.

The Iraqi government, however, has swung wildly in its casualty estimates, leading many to view its figures with skepticism.

At the Baghdad morgue, more than 10,000 corpses were delivered in 2005, up from more than 8,000 in 2004 and about 6,000 in 2003, said Dr. Faik Baker, the morgue's director.

All were corpses from either suspicious deaths or violent or

war-related deaths, things like car bombs and gunshot wounds, tribal reprisals or crime, and not from natural causes.

By contrast, the morgue recorded fewer than 3,000 violent or suspicious deaths in 2002, before the war, Baker said.

Michael O'Hanlon, a military analyst at the Brookings Institution who has closely followed the war's casualties, estimates 45,000 to 75,000 Iraqis have been killed, including insurgents and Iraqi soldiers.

Iraq Body Count, a British anti-war group, put its tally of war dead at between 28,864 and 32,506 as of Feb. 26, but that doesn't include Iraqi soldiers or insurgents.

It compiles its estimate of civilian deaths from news stories, corroborating each death through at least two reports.

BAGHDAD, Iraq

Three years into the war, one grim measure of its impact on Iraqis can be seen at Baghdad's morgue: There, the staff has photographed and catalogued more than 24,000 bodies from the Baghdad area alone since 2003, almost all killed in violence.

Despite such snapshots, the overall number of Iraqi civilians and soldiers killed since the U.S.-led invasion in spring 2003 remains murky.

Bloodshed has worsened each year, pushing the Iraqi death toll into the tens of thousands. But no one knows the exact toll.

President Bush has said he thinks violence claimed at least 30,000 Iraqi dead as of December,