The Union of Good: an umbrella organization comprised of more than 50 Islamic charitable funds and foundations worldwide. It in fact channels “charity” money and provides other items for Hamas-affiliated institutions in the Palestinian Authority-administered territories, contributing to sustaining the support-system infrastructure of Palestinian terrorism through the so-called financial jihad.

Part of a Union of Good (UG) table of shaheeds, including suicide bombers in Israeli cities. It designates the allocations of funds to their families through the Hamas-affiliated Islamic “charitable society” Al-Tadhamun in Nablus. The society is headed by sheikh Hamid al-Bitawi, a prominent Hamas figure in the West Bank and one of the representatives of “Palestine” on the UG board of trustees. The UG is headed by sheikh Yussuf al-Qardawi, a renowned extremist Sunni Muslim scholar, who issued a Muslim religious edict [fatwa] permitting women to perpetrate suicide bombing attacks against Israel. The UG is run by ‘Essam Yussuf, a prominent figure in Interpal, the most important British-based component of the UG.
Summary

- The Union of Good was established in October 2000, immediately after the outbreak of the ongoing violent Palestinian-Israeli confrontation – with the involvement of Hamas leadership. It was set up to serve as an umbrella organization for global fundraising for the Palestinians in the Palestinian Authority (PA)-administered territories, and continues operating to this day. The UG is headed by Dr. Yussuf al-Qardawi, a renowned extremist Sunni Muslim scholar, who issued a Muslim religious edict (fatwa) authorizing suicide bombing attacks (including by women) against Israel. Many important figures from the world of Islamic charities sit on its administrative board, among them prominent Hamas activists from the PA-administered territories. The UG is run by ‘Essam Yussuf, a prominent figure in Interpal, the most important British-based Hamas-affiliated component of the UG. It was designated by American Executive Order 13224 as supporting terrorism.

- The Union of Good is composed of a combination of Hamas-affiliated, designated extremist Islamic funds and foundations around the world. Most of the money it transfers to the PA-administered territories eventually reaches Hamas-affiliated institutions, helping Hamas establish itself as a potential alternative to the Palestinian Authority and maintain a large-scale infrastructure supporting terrorism, including suicide bombing attacks, as clearly illustrated by original documents found by Israeli security forces. Moreover, those documents (and other related information) show that even the PA has considered the UG as a body supporting Hamas (in other words, Palestinian terrorism).

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The Union of Good (‘I’tilaf al-Khayr)

- The Union of Good is an umbrella organization representing more than 50 Islamic fundraising groups worldwide. Originally established for the purpose of aiding Palestinians in the PA-administered territories, its operations began in October 2000, shortly after the outbreak of the ongoing violent Palestinian-Israeli confrontation. It started as a fundraising drive designed to run for 101 days, however, following its initial success it institutionalized and continues its work to this day (January 2005). Hamas leadership was involved in its foundation.

- The UG is composed of Islamic funds and foundations operating worldwide, some of them Hamas-affiliated designated organizations outlawed by Israel (such as the Palestinian Relief and Development Fund – Interpal in Britain, the Union’s main organization; the CBSP in France, etc.) and other radical Islamic organizations (their names appear in Appendix D). Since the Union’s founding, its member organizations transfer funds for Hamas institutions in the PA-administered territories in two ways: either independently or through the Union, which sometimes serves as a contractor for such transfers.

- To optimize its organizational efficiency, the UG divided the PA-administered territories into four districts. In three of them it works with a number of Hamas organizations and institutions through one of its dominant organizations, which serves as a
coordinator. For example, Hamas-affiliated Al-Tadhamun (“solidarity”) in Nablus coordinates UG-Hamas activities in the northern West Bank through an organization called the North [West-] Bank Coordinating Committee. Al-Tadhamun is headed by sheikh Hamid Bitawi, a leading Hamas activist and one of the three West Bank representatives on the Union’s board of trustees. The two others are senior Hamas activists from Ramallah and Hebron.

- For the purposes of transferring funds, the UG divided the PA-administered territories into the following districts:
  - **The north**: Nablus, Tulkarm, Jenin and Qalqiliya. The Union’s coordinating organization is Al-Tadhamun, in Nablus.
  - **The center**: Jerusalem, Ramallah, Al-Bireh and Jericho. The Union’s coordinating organization is Al-Islah, in Ramallah.
  - **The south**: the city of Hebron and the villages and refugee camps surrounding it, the city of Bethlehem and its villages and refugee camps. The UG’s coordinating organization is Hebron’s Islamic Charity Society.¹

  ¹ Dr. ‘Essam Salhoub, a high-ranking Hamas activist from Hebron who was vice-chairman of the local Islamic Charitable Society, is one of the representatives of “Palestine” on the UG’s board of trustees.

- **The Gaza Strip**: the UG operates an independent representative and does not work through one of the existing local “charitable societies” (or “charity committees”).

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The Union of Good is directed by Yussuf al-Qardawi, a Muslim cleric of Egyptian extraction and one of the heads of the Muslim Brotherhood, who resides in Qatar. He is known for his extremist political views (especially those regarding Israel) and is one of Hamas’ most-respected religious authorities, even though he is not Palestinian. In the past he issued Muslim religious edicts (fatwas) authorizing the perpetration of suicide bombing attacks and the kidnapping of Israeli civilians. He was the first to authorize Palestinian women to perpetrate suicide bombing attacks, even without a male escort and immodestly dressed.² The Union’s director of operations and the moving spirit behind its activities is ‘Essam Salih Mustafa Yussuf, who was formerly head of Interpal in Britain and is currently its vice-president. The other members of the board of trustees are internationally prominent Islamic figures, among them three Hamas activists from...
the West Bank and two extremist Islamic activists (sheikh Ikrimah Sabri, the Mufti of “Palestine” and sheikh Ra’ed Salah, the leading charismatic figure of the Islamic movement in Israel, ex-mayor of the Israeli-Arab city Umm el-Fahem) both of whom also represent “Palestine” (See below).

2. According to Islamic law, a Muslim woman must not leave her house without a male escort – legally a family member whose degree of kinship forbids her marrying him. In addition, she must be modestly dressed at all times, indoors and particularly outdoors.

○ It should be noted that the funds raised by the UG are not transferred directly to the Palestinian Authority, but rather to various Hamas-affiliated institutions in the PA-administered territories. Since the UG’s founding it has transferred, in Israeli and PA assessment, tens of millions of dollars to Hamas. Hamas uses the funds for its projects, among them the funding of its large infrastructure supporting terrorism, including suicide bombing attacks. That is done by providing financial and material aid to the families of “martyrs,” prisoners and those wounded during the ongoing violent Palestinian-Israeli confrontation.

○ The leading financial institution in the transfer of funds to Hamas and other Palestinian terrorist organizations is the Arab Bank. On its Website (www.101days.org/arabic/mosahama.htm) (as of November 2004) it asks for donations, which can be deposited in branches of the Arab Bank all over the world. It specifically mentions the Arab Bank account number at the Beirut, Lebanon branch: 002850/811/9. The accounts are used, among other things, to transfer funds to Hamas’ civilian infrastructure in the PA-administered territories.

3. The UG’s Website calls for donations which can be deposited “in Arab Bank branches all over the world.”

- Some of the money collected by the UG for Hamas institutions finds its way into the pockets of Hamas terrorist-operatives. That was became evident during the interrogation of Ashraf Muhyi al-Din Muhammad Sawafteh from the town of Tubas (near Jenin), a Hamas activist who represented Hamas in political dealings with other organizations and who even planned on joining Hamas’ Izzedine al-Qassam Battalions and engaging in terrorist-operative actions. He admitted during his interrogation to receiving money from the UG which was passed along to the Tubas branch of the Palestinian Association of Workers, General Services and Manufacturing Institutions, which he headed.

- At the same time, the UG transfers enormous sums to finance infrastructure projects in the PA-administered territories as well as welfare, health and education projects (with special support for Hamas-affiliated institutions). The projects are carried out through such institutions and improve its status among the population, helping Hamas to present itself as a potential radical Islamic alternative to the more secular-oriented Palestinian Authority. During the ten years (1994–2004) during which it was ruled by Yassir Arafat, the PA took no effective, long-term steps to prevent external funds from reaching Hamas, including funds from the UG.

- Due to its close ties to Hamas, the UG was outlawed by Israel in February 2002.

Members of the Union of Good’s board of trustees

Overview

○ The Union of Good’s board of trustees is composed of prominent figures, some of whom are identified with radical Sunni Islam. Some are known to be current or past members of the Muslim Brotherhood, and others are identified with Hamas. Some head various charitable societies and institutions and transfer contributions from their own countries to Hamas-affiliated institutions in the PA-administered territories, either directly or through the UG.

○ They can be divided into three main categories:
  - The UG’s administrators: Sheikh Yussuf al-Qardawi is head (Ra’is al/i’tilaf) of the UG and known for his extremist
political views. The director of operations (al-Mudir al-Tanfidhi) is 'Essam Yussuf, one of the dominant figures of Interpal, the Hamas-affiliated designated fund in Britain. Al-Qardawi’s second in command is the Sudanese Field Marshal (mushir)4'Abd al-Rahman Siwaral-Dhahab.

4. Mushir is the highest rank in a modern Arab army.

- **Representatives of the Arab world** (Qatar, Sudan, Jordan, Lebanon, Saudi Arabia, Kuwait, Bahrain, Morocco, Yemen and “Palestine” -- which includes the territory of State of Israel: Prominent among them are those from Saudi Arabia, the Gulf States and “Palestine.” However, important Arab countries such as Egypt and Syria, and large Shiite Muslim countries such as Iran, have no representation on the UG ’s board of trustees.

- **Representatives of Muslim communities outside the Arab world**: prominent among them are the four representatives from Britain (other West European countries whose institutions belong to the UG are not represented on the board of trustees) and one from South Africa.5

5. The list of funds, foundations and institutions belonging to the UG contains many from South Africa (See Appendix G).

**Who are the trustees?**

- The **three most important** members of the Union of Good’s board of trustees6 are:

6. The list is from the UG’s Website (in Arabic), November 2004. For the original list, see Appendix G. The names of the trustees may change occasionally. The list in this bulletin is the updated version. The list of names on the Arabic site is different from that on the English site. In the past the Arabic site featured names which had dropped off the English site as well as those which had never appeared on it.

- The chief administrator, sheikh Dr. Yussuf al-Qardawi. He lives in Qatar and is known for his extremist political views (see Appendix G).

- The director of operations, ‘Essam Salah Mustafa Yussuf. He lives in Britain, is a member of the board of trustees and the dominant figure in Interpal.

‘Essam Salah Mustafa Yussuf

- Second in command is Field Marshal ‘Abd al-Rahman Siwaral-Dhahab. He lives in Sudan and was its president (1985-1989). He is head of an Islamic organization dealing with da’wah (preaching, conversion to Islam, charity, etc.).7 The organizations he heads preach Islam in the African countries as part of their battle against the influence of Christianity on the continent and in an attempt to forestall Israeli influence. Their da’wah activities mesh with those of Saudi Arabia in Africa. At a UG convention al-Dhahab expressed his support for the Palestinian insurgency, emphasizing the “financial jihad”,8 which, in his opinion, complements the armed aspect.9
7. The organization is called (in English) The Organization for Islamic Preaching, a non-governmental organization based in Sudan which deals with Muslim preaching in Africa. Al-Dhahab is also second in command of the World Islamic Council for Preaching and Support, based in Cairo.


9. From the Lebanese Website, www.zakat.org.lb (September 27, 2002). Accordingly, funds collected by the Union members should be used to further the ongoing violent Palestinian-Israeli confrontation.

○ The other members of the board of trustees are: 1

10. As of November 2004.

- **Dr. Kamil al-Sharif (Jordan)**: Chairman of the World Islamic Council for Daawa and Relief, Jordanian Minister of Islamic Endowments, a member of the Jordanian Senate, head of the executive committee of the Islamic Committee for Jerusalem, head of the board of directors of the Jordanian daily newspaper Al-Dastour.

- **Sheikh Sa’ad al-Din al-Zamili (Jordan)**: A high-ranking Muslim Brotherhood activist in Jordan, businessman, head of the administrative board of Al-Ridhwan school network, head of a number of Jordanian charitable societies, member of Al-Mounasara Fund in Jordan, which supports many Hamas-affiliated institutions in the PA-administered territories.

- **Sheikh Dr. Feisal Mawlawi (Lebanon)**: A native of Tripoli in northern Lebanon, member of the Guidance Office of the World Muslim Brotherhood, general secretary of Al-Jama’ah al-Islamiyyah in Lebanon. In March 1997 he also helped found the European Fatwa Research Council in Britain (headed by Dr. Yussuf al-Qardawi). In 1997 he participated in a convention marking the tenth anniversary of the founding of Hamas. He is an Islamic cleric who has issued fatwas permitting the perpetration of suicide bombing attacks: “*istishhad* is not suicide and should not be seen as unfit and endangering the life of the perpetrator… regarding the Palestinians… I believe that those actions are a duty performed in self-defense and [represent] active opposition to violence and injustice” (from Islamic site www.islam-online.net).

- **Sheikh Dr. Marwan Qabbani (Lebanon)**: The Lebanese UG representative.

- **Ahmad al-Zayn (Lebanon)**: A judge in the Shar’i (Muslim religious) court in Sidon, head of the Council of the Faithful, which unites Muslim clerics in Lebanon. Stand-in for the Head Mufti of Lebanon.

- **Sheikh Dr. Sa’ad al-Barik (Saudi Arabia)**: Imam in Riyadh. He called the fighting in Afghanistan against the Russians and the Palestinians fighting against Israel “a holy war” [jihad].

- **Dr. Salah ‘ibn Suleiman’ al-Wahhibi (Saudi Arabia)**: Head of the Shurah [Consulting] Council of the World Assembly of Muslim Youth (WAMY) and editor of its house organ, Al-Mustaqbal.

11. A local radical Islamic group, although not known to be connected with other similar Islamic groups outside of Lebanon bearing the same name.

- **Sheikh ‘Abd al-Wahhab Nurwali (Saudi Arabia)**: Aide to WAMY general secretary.

- **Dr. ‘Abd al-Wahhab Nurwali (Saudi Arabia)**: Aide to WAMY general secretary.

- **Sheikh ‘Abd al-Hamid al-Mi’jal (Saudi Arabia)**.

- **Sheikh ‘Abdallah ‘Ali al-Mutawwa (Kuwait)**: Head of the Kuwait branch of Al-Islah Charitable Social Society. On October 2, 2000, he signed a petition supporting the second Palestinian “intifada” [armed insurgency].

- **Sheikh Dr. Jassem Muhalhial al-Yassin (Kuwait)**: On the Islamic Law faculty at the University of Kuwait.

- **Sheikh Nadir al-Nouri (Kuwait)**: Chairman of the “Palestine” Committee of the International Islamic Charity Organization (IICO), an Islamic fund which supports many Hamas-affiliated institutions in the PA-administered territories and which was outlawed by Israel in 2002.

- **Sheikh ‘Abd al-Latif Muhammad A’al Mahmoud (Hebron)**: Hebron’s senior Islamic cleric, a Salafist Muslim and a member of the Surah Council in Hebron.

12. An international Muslim “charitable” organization outlawed by Israel because of its ties with Hamas.

13. Salafism literally means “following in the footsteps of the forefathers of Islam.” The movement seeks to purify Islam which, in its opinion, is tainted and...
should return to “the golden age” of Muhammad and the first caliphs. It began in Egypt and inspired many other organizations both inside Egypt, such as the Muslim Brotherhood, and elsewhere. In modern times, especially during the past few decades, Salafism reflects a radical Islamic movement (also known as Wahhabyyah) whose objective is the establishment of a strict Islamic law to guide an Islamic state. It sometimes resorts to violence to implement its radical views through force on a not totally willing population.

- **Ibrahim Muhammad al-Hassan (Hebron).**
- **Dr. ‘Abd Ziyad al-Muqrawi al-Idrisi (Morocco):** A senior Islamic activist, member of the Shurah Council of the extremist United Reform party (*Al-Tawhid wal-Islam*) and of the general secretariat of the Justice and Development Party.
- **Sheikh ‘Abd al-Fattah al-Farisi (Morocco).**
- **Sheikh ‘Abdallah al-Almar (Yemen):** Speaker of the Yemeni Parliament, founder of the Association for Aid to Al-Aqsa [ Mosque]. He has ties with Hamas activists in Yemen (See Appendix I, Document No. 1).
- **Sheikh Dr. ‘Abd al-Majid al-Zindani (Yemen):** A prominent “Afghanistan veteran” and one of Osama bin Laden’s “spiritual fathers.” He founded the Al-Iman (“faith”), an Islamic college (now university) in Yemen, whose students were involved in terrorist attacks on American targets. The United States declared him a bin Laden-Al Qaeda supporter. He was involved in acquiring weapons for Al Qaeda and other terrorist organizations, and served as the liaison between the radical Kurdish Islamic organization Ansar al-Islam [The Supporters of Islam] and Al Qaeda.
- **Yussuf Islam (Britain):** Yussuf Islam is the singer Cat Stevens chose when he converted to Islam. He is head of a British organization called Muslim Aid. The United States recently (September 21, 2004) refused him entry on the grounds he was suspected of transferring funds to Hamas and to the blind sheikh ‘Imad ‘Abd al-Rahman, under arrest in the United States for his part in attack on the World Trade Center in 1993. In the past he was refused entry into Israel.
- **Dr. Ahmad al-Rawi (Britain):** Head of the Union of Islamic Organizations in Europe.
- **Sheikh Ikrimah Sabri [“The Mufti of Palestine” in the original]:** The Mufti of Jerusalem, Al-Aqsa’s chief preacher and in effect the highest Islamic authority in the Palestinian Authority (bearing the official title of “The Mufti of Palestine” on the board of trustees of the UG). An extremist who often preaches about the “liberation of Palestine” through jihad, including suicide bombing attacks.
- **Sheikh Hamid al-Bitawi (“Palestine”):** Chairman of Al-Tadhamun Charitable Society in Nablus, which was outlawed in 2002 because of its ties to Hamas. He is chairman of the Palestinian Islamic Scholars Association, and a prominent Hamas figure in the West Bank.
- **Bassam Nihad Jarrar (“Palestine”):** A leading Hamas figure in Ramallah, one of the deportees to Marj al-Zahour, southern Lebanon, December 1992.
- **Dr. ‘Azzam Nu’aman ‘Abd al-Raham Salhoub (“Palestine”):** A prominent Hamas figure in Hebron, was vice-chairman of the Islamic Charitable Society in Hebron.
- **Sheikh Ra’ed Salah (“Palestine”):** Head of the northern (extremist) division of the Islamic Movement in Israel.
- **Sheikh Ibrahim Jibril (South Africa).**

**Palestinian representation on the board of trustees**

- The Union of Good’s administration is made up of Islamic figures from all over the Arab and Muslim world, and also includes representatives from “Palestine,” which, according to the organization’s Internet site, includes the territory of the State of Israel. “Palestine” is represented by three senior Hamas figures: Sheikh Hamid al-Bitawi who represents Nablus; Dr. ‘Essam Salhoub, Hebron; and Bassam Jarrar, Ramallah.
Three Hamas activists from the West Bank, “Palestine’s” representatives on the board of trustees of the Union of Good

Dr. ‘Azzam Nu’am (Hebron) Sheikh al-Bitawi (Nablus) Bassam Jarrar (Ramallah)

The Hamas activists from the West Bank were joined by two individuals (who, in the eyes of the UG, also represent “Palestine”) who hold extremist Islamic views: Sheikh Ikrimah Sabri, and Sheikh Ra’ed Salah, in Israeli custody (as of January 2005).

Sheikh Yussuf al-Qardawi, chairman of the Union of Good’s board of directors

Sheikh Yussuf Mustafa al-Qardawi, chairman of the board at the UG, is a leading Islamic scholar, one of the most prominent in the Sunni Muslim world. He has played a central role in fomenting anti-Israeli sentiment in the Arab and Muslim world today. That can be clearly seen in the fatwa he issued which gave Islamic religious justification for the Palestinian terrorist organizations’ perpetration of suicide bombing attacks, including those perpetrated by female terrorists against Israel (for the full text of the fatwa, see Appendix F, for a description of the sheikh, see Appendix G).

Transferring funds from the Union of Good to the Islamic charitable society Al-Tadhamun in Nablus for the support of shaheed families, including those who perpetrated suicide bombing attacks in Israel.

During Operation Defensive Shield (April 2002) documents of Al-Tadhamun, a Hamas-affiliated Islamic charitable society in Nablus, fell into Israeli army hands. The Society is headed by sheikh Hamid al-Bitawi, who sits on the UG’s board of trustees. The documents deal with the transfer of funds collected by the UG to the families of shaheeds who died during the ongoing violent Palestinian-Israeli confrontation. The list of names includes those of suicide bombers who were killed while perpetrating such attacks in Israel between January and March 2002, the months leading up to Operation Defensive Shield.

Sheikh Hamid al-Bitawi, one of “Palestine’s” representatives on the UG’s board of trustees, carrying a weapon in Nablus during a ceremony to commemorate Mahmoud Maydani, a high-ranking Hamas activist who died in a targeted killing in February 2001 (From Al-Najah University’s student organization Internet site, February 22, 2001). Sheikh Hamid al-Bitawi: “charity” and terrorism…
The list of shaheeds also notes the circumstances of their deaths, including those who died during suicide bombing attacks, proving that the UG was in all probability fully aware that the donations it collected were given to the families of Palestinian terrorists, including suicide bombers who caused the deaths and wounding of thousands of Israeli (including Israeli Arabs) citizens and foreign civilians.

It should be noted that the aid promised to the families of shaheeds is an important factor in motivating young Palestinians recruited to the ranks of terrorists. It is particularly important for those sent to blow themselves up, who, experience has shown, in all probability know beforehand that their families will win respect and receive generous financial aid after their deaths.

Al-Tadhamun Society in Nablus, a way-station for funds paid to the families of shaheeds of all the Palestinian terrorist organizations, is a veteran Islamic association founded by the Muslim Brotherhood in 1956 and today run by Hamas. Besides its social-educational activities it is an important factor in Hamas’ terrorism-supporting apparatus in the Nablus region in particular and the northern part of Samaria in general.

The Union of Good in Palestinian Authority perspective

A file of documents, found in Palestinian Preventive Security headquarters in Gaza and addressed to Arafat, deals with the activities of the UG. The documents show the UG in Palestinian perspective and note that it is considered one of the organizations which supports Hamas. (Rashid Abu Shbak, head of Palestinian Preventive Security in the Gaza Strip, reported to Arafat on September 2, 2002, that a UG delegation was visiting Yemen and meeting with Hamas and radical Islamic activists. For the original documents and their translation see Appendix H.)

As part of its actions against Hamas' civilian infrastructure, in January 2001 the PA froze funds transferred from the UG to Al-Israh Charitable Society in Ramallah. On January 6, 2003, the Hamas Internet site reported that acting on Palestinian General Intelligence orders the “Palestinian Monetary Authority” had confiscated checks amounting to $50,000 which had been donated by the Lebanese branch of the UG and transferred to Al-Israh Charitable Society in Ramallah. According to the report, “informed sources” said that a high-ranking member of Palestinian General Intelligence in Ramallah had ordered the confiscation of all checks originating in Lebanon, Iraq, Syria and Iran, on the grounds that they were intended for the support of terrorism.


Appendices

This bulletin contains the following appendices:

- **Appendix A**: The transfer of funds from the UG to Al-Tadhamun Charitable Society in Nablus (jam'iyyat al-tadhamun al-khayriyyah al-islamiyyah), a test case for the UG’s willingly having aided Hamas’ terrorism-supporting apparatus.

- **Appendix B**: The transfer of funds by the UG to the Hamas-affiliated Jenin Charity Committee.

- **Appendix C**: The transfer of funds from the UG through Al-Tadhamun to the Hamas-affiliated Tulkarm Charitable Society.

- **Appendix D**: The transfer of funds from the UG to the Hamas-affiliated Ramallah-Al-Bireh Al-Islah Charitable Society.

- **Appendix E**: The names of organizations and bodies belonging to the UG.

- **Appendix F**: Encouraging terrorism: The fatwa of sheikh Yussuf al-Qardawi, chairman of the board of the UG, permitting – and even encouraging – the participation of Muslim women in the perpetration of suicide bombing attacks.

- **Appendix G**: Profile of Sheikh Dr. Yussuf al-Qardawi, chairman of the board of the UG.

- **Appendix H**: A list of the Union of Good’s board of trustees (original document).

- **Appendix I**: A memorandum and accompanying documents from Rashid Abu Shbak, head of Palestinian Preventive Security in Gaza, to Arafat about the activities of the UG, presented as one of the organizations supporting Hamas.
Appendix A

The transfer of funds from the Union of Good to Al-Tadhamun Charitable Society in Nablus (jam‘iyyat al-tadhamun al-khayriyyah al-islamiyyah),¹ a test case for the Union’s knowingly having aided Hamas’ terrorism-supporting apparatus.

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1. Al-Tadhamun in Arabic means “solidarity,” interpreted as Islamic solidarity with the Palestinians in the PA-administered territories.

Introduction

- Al-Tadhamun Charitable Society is located in the Rafidia neighborhood of Nablus and is a veteran organization, having been founded by the Muslim Brotherhood² as early as 1956. It is currently (January 2005) a central Hamas group in the Nablus area. It is headed by sheikh Hamid al-Bitawi, a prominent Hamas activist and a leading figure in the West bank. The members of its board of directors are Hamas activists and it operates in close cooperation with the Hamas-affiliated Nablus “charity committee”³ and the Jenin Charity Committee, among others.

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2. The Muslim Brotherhood was the first-founded and is the most well-known radical Islamic movement in the Middle East and beyond. It was founded by Hassan al-Banna in Egypt in 1928 and has many branches sometimes bearing different name in many parts of the world. Out of it grew a Palestinian branch, today’s Hamas movement in the PA-administered territories, established in 1987.

3. Its board of directors and that of the Nablus “charity committee” share the same members, almost all of whom are Hamas activists.

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- Al-Tadhamun was declared an illegal organization and outlawed by Israel in 2002.

Sheikh Hamid al-Bitawi

- Sheikh Hamid Suleiman Jaber Khidhr al-Bitawi (Abu Hatem) is a Hamas activist who heads Al-Tadhamun. He was born in 1944 in the village of Bita (near Nablus), graduated from the Shari’a college of the University of Jordan and got a partial Master's degree in Islamic law from the Shari’a department of Al-Najah University. He is chairman of the board of Al-Tadhamun Charitable Society and vice chairman of the Nablus Charity Committee, both Hamas-affiliated. When the West Bank was turned over to the Palestinian Authority he was appointed president of the Muslim religious appeals court in Nablus.

- Sheikh al-Bitawi is an accepted authority in Islamic law and is one of the founders and leaders of the Islamic movement in the West Bank and among Israeli Arabs. He is also chairman of the Palestinian Association of Islamic Scholars (Rabitat ‘Ulama’ Filisteen), which issued a fatwa (See below) praising suicide bombing attacks and is one of the representatives of “Palestine” on the board of trustees of the UG. In December 1992 he was deported to Lebanon with other Hamas activists. In the past he denounced the PA and the family of the governor of Nablus, for which he was arrested by the PA and for a long period of time forbidden to preach in Palestinian mosques.
The Palestinian Association of Islamic Scholars

The Association is composed of Palestinian Islamic scholars living on the West Bank and in the Gaza Strip. It is headed by sheikh Hamid al-Bitawi who, like many of its members, is a high-ranking Hamas activist. Its former head was Jamal Salim, a Hamas operative who died in a targeted killing in July 2001. One of its founders is Bassam Nihad Jarrar, one of the representatives of “Palestine” on the UG’s board of directors. Dr. ‘Essam Salhoub, another representative of “Palestine,” is also a member of the Association and even signed the fatwa supporting suicide bombing attacks (May 5, 2001). In the fatwa praising such attacks (al-‘amaliyyat al-istishhadiyyah) the members of the Association claimed that “such actions are an exalted expression of jihad for the sake of Allah and are not to be considered suicide…” (www.islam-online.net, May 2002, in an article about sheikh al-Bitawi).4

4. An important Islamic Internet site based in Qatar and serving as a forum of the fatwas and general opinions of Yussuf Qardawi.

Ideologically, al-Bitawi was influenced by the Muslim Brotherhood, to which he was first exposed as a high school student in 1962 and which he joined as a college student in Jordan. He was influenced by the idea of Hassan al-Banna (assassinated in Egypt in 1949), the Brotherhood’s founder, Sayyid Qutb (its most radical ideologue, executed in Egypt in 1966) and sheikh Yussuf al-Qardawi, one of whose lectures he attended in Nablus in 1962.5


Hamid al-Bitawi is known for his extremist, rabble-rousing speeches supporting suicide bombing attacks. For example, after the attack at the Apropo café in Tel Aviv6 he said to an audience of 10,000 Hamas supporters in Nablus: “I have good news. There was a suicide action in Tel Aviv… that is the only language the occupiers understand, the language of death for the sake of Allah” (AP, March 21, 1997). He also noted that: “It is our people's right to resist the occupation by all means, including suicide bombing attacks (al-‘amaliyyat al-istishhadiyyah), which are considered the height of jihad;” “Immediately after the perpetrator committed the action his pure soul rose to paradise, and in addition, the martyr [sic] is not actually dead…” At that point he quoted from the Qur’an and added: “In that respect we have clear fatwas” (From an interview with Islam-online, February 12, 2004).

6. A Hamas suicide bombing attack which claimed the lives of three Israeli civilians and wounded 48.

Other members of Al-Tadhamun’s administration

Following are the names and profiles of other members of Al-Tadhamun’s administration:

Dr. ‘Abd al-Rahim Radi al-Hanbali: Senior political Hamas activist and chairman of the Nablus Charity Committee. He is also one of the directors of the Qur’an Memorization Committee, which belongs to the Society. His son, Muhammad al-Hanbali, was, until his death, one of the heads of Hamas’ terrorist-operational infrastructure in Nablus.

Haj ‘Adli Rif’at Salih Ya’ish: Senior political Hamas activist and one of those deported to south Lebanon in December 1992. He is known to be involved in transferring funds to Hamas and is the treasurer of the Nablus Charity Committee.

Dr. Mu’awiyah Rizq al-Masri: A Hamas activist. He is involved in Hamas welfare activities and the Al-Tadhamun clinic, and prominent in gaining support for the families of shaheeds. At the end of 2002 he waged a public struggle for the continuation of payments to such families.

Hamzah Jaber: Director of the Islamic sports club Al-Ansar.7 He is active in other Hamas social institutions in Nablus.

7. Literally “the supporters” (of the prophet Muhammad), this term has become popular with various radical Islamic groups, some of which became involved in terrorist activities (e.g., Ansar al-Sunnah in Iraq).

Ibrahim Muhammad Ibrahim Muslih: A Hamas leading figure in the West Bank. He is one of the directors of the Qur’an Memorization Society belonging to the Nablus Charity Committee.
Abdallah ‘Abd al-Rahman ‘Abd al-Fattah Hajawi: A Hamas activist. He is one of the directors of the Qur’an Memorization Society belonging to the Nablus Charity Committee.

The other members of Al-Tadhamun’s board of directors are all Hamas activists: Haj ‘Abdallah al-Hamid Sharif, Haj ‘Izzat ‘Azizi, Haj Taysir Halawah, sheikh ‘Azzam ‘Akr and Samir al-Wadi. It should be noted that in the past sheikh Jamal Salim Ibrahim Damouni, a high-ranking Hamas operative, was a member of the board of directors until he died in a targeted killing in July 2001. In addition, there were other members who were Hamas activists deported to Lebanon in 1992.

Al-Tadhamun’s activities

- Like the other “charitable societies” or “charity committees,” Al-Tadhamun engages in a broad range of social activities. It operates a clinic (located under Al-Rawdhah mosque), a school (Al-Tadhamun), an orphanage, a kindergarten, an Islamic sports club (Al-Ansar) and a club for adults which serves as an old-age home. It also organizes conventions and meetings around religious, social and national topics (such as the demonstration on the occasion of the release of Hamas prisoners from jail. However, it is also important in Hamas’ terrorism-supporting apparatus in the Nablus region, as was shown by the documents found during Operation Defensive Shield (See below).

- Documents containing inflammatory material were found in Al-Tadhamun’s offices, including propaganda encouraging acts of terrorism and the use of suicide bombers as role models. For example, a picture and handbills glorifying ‘Imad Kamil Sa’id al-Zubeidi, a Hamas terrorist from Nablus who perpetrated a suicide bombing attack in Kfar Saba (to the north of Tel Aviv) on April 22, 2001 (one civilian killed and 38 wounded) were found in the offices of the Society’s infirmary.

- The Society is financed by the Nablus Charity Committee.8 However, Al-Tadhamun has other sources of funding and its budget is partially based on donations from abroad and from the PA-administered territories. It also receives money from the UG.9 It also has independent assets and sources of income; for example, it is a partner in the Nablus Mall.10

8. Which is in turn supported by Interpal (Britain), The Holy Land Foundation (USA), Al-Aqsa Fund (German) a
9. Al-Tadhamun also serves as a pipeline for Union of Good funds which reach other Hamas-affiliated institutions.
10. It should be noted that the Hamas civilian infrastructure (da’wah) in Nablus, which centers around the Nablus “charity committee” and Al-Tadhamun, has created a kind of closed economy (autarchy) for itself. For example, a worker who receives his salary from the Yasfa dairy company (which belongs to the “charity committee”) does his shopping at the Nablus Mall (which belongs to the da’wah). His children go to the kindergarten or school belonging to the Islamic Riyadh al-Salihin [literally “the kindergartens of the righteous”] network and when he needs a doctor he is treated free of charge at Al-Tadhamun clinic, which was also built by the “charity committee.”

Al-Tadhamun as viewed by the Palestinian Authority

- It should be noted that the PA also identified the Society as an institution affiliated with Hamas. Therefore, in December 2001, when it took action against Hamas institutions (as a result of pressure from the United States in the wake of the events of September 11), Al-Tadhamun was one of the institutions affected. The PA closed the Society’s main offices, its Islamic sports club and its clinic (which was under PA jurisdiction). In addition, an attempt was made to place its school under the authority of the PA’s Ministry of Education. However, as in other districts, after a few months the initiative flagged and the institutions were reopened by their former directors.

- A file of documents relating to August-September 2002 was found at Palestinian Preventive Security headquarters in Gaza. They deal with plans to transfer $50,000 in donations from Muslims in Bosnia-Herzegovina to the Al-Tadhamun bank account in Nablus. According to the documents, sheikh Hamid al-Bitawi was the contact person for the Mufti of Bosnia for the transaction.

- In the same documents Palestinian Preventive Security noted that the transfer deviated from what had been agreed upon with the PA. Rashid Abu Shbak, head of Palestinian Preventive Security for the Gaza Strip, asked Arafat for instructions, since the matter was deemed serious. Arafat’s response, if indeed there was one, is unknown, and he seems to have done nothing to prevent the funds from reaching Hamas (See Appendix A (3)).
Documents dealing with the transfer of funds from the Union of Good to Al-Tadhamun Charitable Society

- The following documents found during Operation Defensive Shield (April 2002) deal with the transfer of funds from the UG to Al-Tadhamun for the families of shaheeds, including those who were suicide bombers. There are also documents relating to the transfer of donations to Al-Tadhamun in ways contrary to the PA's position on the matter.

Appendix A (1)

The Transfer of funds by the Union of Good to Al-Tadhamun Charitable Society for the families of shaheeds who died during the ongoing violent Palestinian-Israeli confrontations.

Overview

- The following is a table of the names of shaheeds, including suicide bombers, who died between January and March 2002, immediately preceding Operation Defensive Shield, when Palestinian terrorist attacks reached unprecedented dimensions. The shaheeds came from the Nablus district and belonged to various Palestinian terrorist organizations, mostly Hamas and Fatah's Al-Aqsa Martyrs' Brigades. Others belonged to the Palestinian Islamic Jihad, the Popular Front for the Liberation of Palestine, and even to the various Palestinian security organizations themselves (National Security, Preventive Security, police).

- In Israeli assessment, the table was composed to organize the payments from the Union of Good to the families of shaheeds through Al-Tadhamun. It shows that Al-Tadhamun, although it belongs to Hamas, handles payments to families of Nablus-region terrorists who belonged to all the Palestinian terrorist organizations, as well as to shaheeds who belonged to the PA security apparatus.

- The last column refers to the circumstances surrounding the shaheed's death, and specifically notes those who died during suicide bombing attacks in Israeli cities. The individuals in the UG responsible for transferring funds to al-Tadhamun were therefore in all probability, as previous experience has shown, fully aware, that the money was going to the families of terrorists who had murdered Israeli civilians.

- The following is a translation of the table with notes relating to the identity of the shaheeds, especially those who perpetrated suicide bombing attacks in Israel.

Document No. 1

Translation

In the name of Allah the all-merciful

<table>
<thead>
<tr>
<th>The Islamic Charitable Society</th>
<th>The Union of Good</th>
</tr>
</thead>
<tbody>
<tr>
<td>Al-Tadhamun</td>
<td>[Emblem of the organization]</td>
</tr>
</tbody>
</table>

The Hundred and One Day fund-raising drive to alleviate the distress of the Palestinian people and support for its firm resistance

The names of shaheeds [who died] during January, February and March 2002

<table>
<thead>
<tr>
<th>No.</th>
<th>Full name</th>
<th>[Family] representative</th>
<th>District</th>
<th>Address</th>
<th>Age</th>
<th>Date of death for the sake of Allah</th>
<th>Circumstances of death for the sake of Allah¹¹</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Yussuf Muhammad Khaled al-Surkaji</td>
<td></td>
<td>Nablus</td>
<td>Nablus</td>
<td>37</td>
<td>22/01/02</td>
<td>Killed by the special [Israeli] forces [Note:¹²] senior Hamas terrorist who died in a targeted</td>
</tr>
<tr>
<td>No.</td>
<td>Name</td>
<td>Location 1</td>
<td>Location 2</td>
<td>Age</td>
<td>Date</td>
<td>Event Description</td>
<td></td>
</tr>
<tr>
<td>-----</td>
<td>-------------------------------------------</td>
<td>------------</td>
<td>------------</td>
<td>-----</td>
<td>-----------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Jasser Ahmad Ramzi Samaro</td>
<td>Nablus</td>
<td>Nablus</td>
<td>28</td>
<td>23/01/02</td>
<td>Killed by the special [Israeli] forces [Note: senior Hamas terrorist who died in a targeted killing]</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Naseem ‘Ali Abu al-Rous</td>
<td>Nablus</td>
<td>Nablus</td>
<td>28</td>
<td>24/01/02</td>
<td>Killed by the special [Israeli] forces [Note: senior Hamas terrorist who died in a targeted killing]</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>‘Abd al-Salam Sadiq Hassouneh</td>
<td>Nablus</td>
<td>Beit Amarin or ‘Amarin ?</td>
<td>23</td>
<td>17/01/02</td>
<td>Suicide bombing attack [Note: belonged to Fatah/Al-Aqsa Martyrs' Brigades and the Palestinian National Security apparatus; perpetrated shooting/suicide bombing attack in Hadera during bat-mitzvah ceremony: 6 dead, 35 wounded]</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Safwat ‘Abd al-Rahim Khalil</td>
<td>Nablus</td>
<td>Beir Wazan</td>
<td>21</td>
<td>22/01/02  [Should read 25/01/02]</td>
<td>Suicide bombing attack [Note: Palestinian Islamic Jihad terrorist, died during suicide bombing attack at Central Bus Station, Tel Aviv, 30 wounded]</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Khamis Ahmad ‘Ali ‘Abdallah</td>
<td>Nablus</td>
<td>Old ‘Askar Refugee Camp</td>
<td>42</td>
<td>17/01/02</td>
<td>[Died during] armed confrontation [Note: Fatah terrorist, blew up with an explosive device, apparently a “work-related” accident]</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>‘Abd al-Nasser Sawafteh</td>
<td>Tubas</td>
<td>Tubas</td>
<td>31</td>
<td>23/01/02</td>
<td>[Died during] an armed confrontation</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Ibrahim Sa'id Ramadan</td>
<td>Nablus</td>
<td>Al-Tal</td>
<td>24</td>
<td>22/01/02</td>
<td>Suicide bombing attack [Note: details same as No. 9, apparently the same suicide bomber]</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Sa'id Ibrahim Sa'id Ramadan</td>
<td>Nablus</td>
<td>Al-Tal</td>
<td>23</td>
<td>22/01/02</td>
<td>Suicide bombing attack in West Jerusalem [Note: Fatah/Al-Aqsa Martyrs' Brigades terrorist, killed in shooting/suicide]</td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Name</td>
<td>City</td>
<td>Place</td>
<td>Age</td>
<td>Date</td>
<td>Event</td>
<td></td>
</tr>
<tr>
<td>-----</td>
<td>-----------------------</td>
<td>--------------------</td>
<td>------------------</td>
<td>-----</td>
<td>---------</td>
<td>-----------------------------------------------------------------------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Lo’ai Muhammad Mussa ‘Adeli</td>
<td>Nablus</td>
<td>Iwadin</td>
<td>15</td>
<td>01/02/02</td>
<td>Shot in the head during an armed confrontation</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Mahmoud Ziyad Fayiz Muhammad al-Khalili</td>
<td>Nablus</td>
<td>Nablus</td>
<td>26</td>
<td>06/02/02</td>
<td>Suicide bombing attack in the Jordan Valley [Note: Hamas terrorist, killed while infiltrating Israeli settlement in the Jordan Valley, 3 dead, including mother and 11-year old daughter]</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Muhammad ‘Abd al-Hamid Salih Hamuda</td>
<td>Nablus</td>
<td>‘Amman Street</td>
<td>19</td>
<td>17/02/02</td>
<td>Suicide bombing attack in Hadera [Note: Fatah terrorist, killed during shooting/suicide bombing attack near Hadera, 9 wounded]</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Salah al-Din Mansour Farah Faraj</td>
<td>Nablus</td>
<td>Balata Refugee Camp</td>
<td>35</td>
<td>18/02/02</td>
<td>Armed confrontation during incursion into Balata refugee camp</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Leila Kamal Muhammad Qattawi</td>
<td>Nablus</td>
<td>Balata Refugee Camp</td>
<td>25</td>
<td>18/02/02</td>
<td>Shot in the chest during incursion into Balata refugee camp</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Khalil Muhammad Mahmoud Harb</td>
<td>Nablus</td>
<td>Balata Refugee Camp</td>
<td>22</td>
<td>19/02/02</td>
<td>Wounded in numerous places</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Zahi Mahmoud Muhammad Zawatiah</td>
<td>Nablus</td>
<td>Zawata</td>
<td>26</td>
<td>19/02/02</td>
<td>Wounded in numerous places</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Omar ‘Abd al-Fattah Hafiz Yassin</td>
<td>Nablus</td>
<td>Al-Junayd</td>
<td>30</td>
<td>19/02/02</td>
<td>Suicide bombing attack at Mehola [Jordan Valley] [Note: Fatah terrorist, died during suicide bombing attack on bus, no victims because the driver pushed him off the bus, preventing a catastrophe]</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Fu’ad Ya’kub Muhammad Ishtayeh</td>
<td>Nablus</td>
<td>Al-Tal</td>
<td>35</td>
<td>19/02/02</td>
<td>Wounded in numerous places [Note: Palestinian National Security activist,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Name</td>
<td>Location</td>
<td>Age</td>
<td>Date</td>
<td>Condition</td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
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<td>----------</td>
<td>------------------------------------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19.</td>
<td>Mahmoud Hussein 'Atallah Hashash</td>
<td>Nablus Balata Refugee Camp</td>
<td>17</td>
<td>19/02/02</td>
<td>Bullet through the heart</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20.</td>
<td>Muhammad 'Abdallah Abu Mirsal</td>
<td>Nablus Balata Refugee Camp</td>
<td>27</td>
<td>19/02/02</td>
<td>Shot in the chest</td>
<td></td>
<td></td>
</tr>
<tr>
<td>21.</td>
<td>Zuheir 'Abd al-Kadr 'Othman 'Aqel</td>
<td>Nablus Sebastia</td>
<td>34</td>
<td>20/02/02</td>
<td>Wounded in numerous places [Note: Palestinian policeman, died during Israeli attack]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22.</td>
<td>Muhammad 'Abdallah Haik</td>
<td>Nablus Jama'in</td>
<td>22</td>
<td>24/02/02</td>
<td>Wounded in numerous places</td>
<td></td>
<td></td>
</tr>
<tr>
<td>23.</td>
<td>'Abd al-Rahim Mustafa Sayif</td>
<td>Nablus Barakah</td>
<td>35</td>
<td>27/02/02</td>
<td>Wounded in numerous places</td>
<td></td>
<td></td>
</tr>
<tr>
<td>24.</td>
<td>'Imad Suliman 'Abd al-Nabi al-Maghrabi</td>
<td>Nablus Balata Refugee Camp</td>
<td>27</td>
<td>27/02/02</td>
<td>Wounded in numerous places</td>
<td></td>
<td></td>
</tr>
<tr>
<td>25.</td>
<td>Mahdi Hassan al-Namour</td>
<td>Nablus 'Amman Street</td>
<td>34</td>
<td>27/02/02</td>
<td>Wounded in numerous places</td>
<td></td>
<td></td>
</tr>
<tr>
<td>26.</td>
<td>Mahmoud Mustafa Qassem</td>
<td>Nablus Surrah</td>
<td>25</td>
<td>28/02/02</td>
<td>Wounded in numerous places</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27.</td>
<td>Darin Muhammad Tawfiq Abu 'Issa</td>
<td>Nablus Beit Wazan</td>
<td>21</td>
<td>01/03/02 [Should read 27/2/02]</td>
<td>Suicide bombing attack at road block [female suicide bomber, Fatah terrorist, perpetrated suicide bombing attack, 3 wounded]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>28.</td>
<td>Taysir Kamal Ja'arah</td>
<td>Nablus 'Amman Street</td>
<td>20</td>
<td>02/03/02</td>
<td>Wounded in numerous places [Note: terrorist killed by Israeli soldiers while he was placing an explosive charge]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>29.</td>
<td>'Abdallah Kamal al-Hilu</td>
<td>Nablus 'Askar Refugee Camp</td>
<td>25</td>
<td>03/03/02</td>
<td>Wounded in numerous places</td>
<td></td>
<td></td>
</tr>
<tr>
<td>30.</td>
<td>Mahmoud Khalil</td>
<td>Nablus Balata Refugee Camp</td>
<td>16</td>
<td>03/03/02</td>
<td>Wounded in numerous places</td>
<td></td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Name</td>
<td>Town</td>
<td>Camp</td>
<td>Age</td>
<td>Date</td>
<td>Condition</td>
<td></td>
</tr>
<tr>
<td>-----</td>
<td>---------------------------</td>
<td>-----------------------</td>
<td>---------------</td>
<td>------</td>
<td>-------</td>
<td>----------------------------------------</td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Ahmad Fakhri Hashash</td>
<td>Nablus</td>
<td>Balata Refugee Camp</td>
<td>17</td>
<td>04/03/02</td>
<td>Wounded in numerous places</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Hakam ‘Abd al-Fattah Abu ‘A’ishh</td>
<td>Nablus</td>
<td>Balata Refugee Camp</td>
<td>30</td>
<td>04/03/02</td>
<td>Wounded in numerous places [Note: Palestinian Preventive Security officer killed during clash with Israeli army]</td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>Walid Sayf Sulayman</td>
<td>Nablus</td>
<td>Dir al-Hatab</td>
<td>24</td>
<td>04/03/02</td>
<td>Wounded in numerous places</td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>Yehiya Jamil Ahmad Ishtayeh</td>
<td>Nablus</td>
<td>Salem</td>
<td>28</td>
<td>05/03/02</td>
<td>Bullets through the heart during attack on Kafar Salem [Note: terrorist killed by Israeli soldiers while he was placing an explosive charge]</td>
<td></td>
</tr>
<tr>
<td>35</td>
<td>Shadi Muhammad Sidqi Nassar</td>
<td>Nablus</td>
<td>Ma’dama</td>
<td>22</td>
<td>07/03/03</td>
<td>Suicide bombing attack in [city of] Ariel [Note: Popular Front terrorist, perpetrated attack at Hotel Eshel, 15 Israeli civilians wounded]</td>
<td></td>
</tr>
<tr>
<td>36</td>
<td>Mahmoud Sa’id ‘Abd al-Rahim Salah</td>
<td>Nablus</td>
<td>Beit Wazan</td>
<td>24</td>
<td>08/03/02</td>
<td>Intercepted on his way to perpetrating a suicide bombing attack and killed</td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>Hamid ‘Izzat Sulayman ‘Imran</td>
<td>Nablus</td>
<td>Nablus</td>
<td>30</td>
<td>09/03/02</td>
<td>Three bullets to the heart [Note: Fatah terrorist killed in clash with Israeli army]</td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>Sa’id ‘Abd al-Hafiz Samih al-Battah</td>
<td>Nablus</td>
<td>‘Askar Refugee Camp</td>
<td>21</td>
<td>09/03/02</td>
<td>Suicide bombing attack in Netanya [Note: Fatah/Al-Aqsa Martyrs’ Brigades terrorist, perpetrated shooting/suicide bombing attack, 2 killed (one a 9-month old baby girl), 56 wounded]</td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>Shadi ‘Ali Mutlaq al-Najmi</td>
<td>Nablus</td>
<td>Al-Ayn Refugee Camp</td>
<td>22</td>
<td>09/03/02</td>
<td>Suicide bombing attack in Netanya [Note: Fatah/Al-Aqsa Martyrs’ Brigades terrorist, perpetrated shooting/suicide bombing attack, 2 killed (one a 9-month old baby)]</td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>Mahmoud Taysir</td>
<td>Nablus</td>
<td>Surrah</td>
<td>27</td>
<td>10/03/02</td>
<td>Bullet in shoulder which reached heart</td>
<td></td>
</tr>
</tbody>
</table>


11. In Arabic, *istishhad*, i.e., the battlefield death of a Muslim martyr for the sake of Allah. The term also includes death during a suicide bombing attack or during a targeted killing or a military confrontation.

12. The notes in this column are additions which do not appear in the original document.

**Appendix A (1)**

<table>
<thead>
<tr>
<th>No.</th>
<th>Name</th>
<th>Location</th>
<th>Age</th>
<th>Date</th>
<th>Notes</th>
</tr>
</thead>
</table>
| 41  | Ahmad Ghanem          | Nablus   | 27  | 20/02/02 | Blew himself up at Al-Maslakh road block  
[Note: Palestinian National Security terrorist who died attacking Israeli soldiers near Nablus] |
Appendix A (2)

Table of Al-Tadhamun shaheeds in Nablus for whom an allotment of 500 Jordanian dinars\(^{13}\) (about $710) was not paid (as of early 2002)

\(^{13}\) The names appearing on this table (except for the first one, which was crossed out) are almost identical to those appearing above, entries 9-32. In Israeli assessment the names are those of shaheeds sent by Al-Tadhamun to the Union of Good for the purpose of receiving allotments for shaheed families.

Translation

Table of Al-Tadhamun shaheeds in Nablus for whom an allotment of 500 Jordanian dinars\(^{14}\) (about $710) was not paid (as of early 2002)

\(^{14}\) The names appearing on this table (except for the first one, which was crossed out) are almost identical to those appearing above, entries 9-32. In Israeli assessment the names are those of shaheeds sent by Al-Tadhamun to the Union of Good for the purpose of receiving allotments for shaheed families.
Translation

In the name of Allah the all-merciful

<table>
<thead>
<tr>
<th>Al-Tadhamun Islamic</th>
<th>Registered at the [PA] Ministry for Charitable Society, Nablus</th>
<th>Social Affairs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Emblem</td>
<td>Number: 2117-189-4</td>
<td></td>
</tr>
<tr>
<td>Telefax: 2335680</td>
<td>Email: <a href="mailto:anfm@hally.net">anfm@hally.net</a></td>
<td>Date [founded]: June 27, 1956</td>
</tr>
</tbody>
</table>

15. Following custom, Hamas “charitable societies” or “charity committees” are licensed by the PA to operate, but are in effect completely controlled by Hamas.

Names of shaheeds [who died during] February and March 2002 for whom 500 dinars has not yet been received

16. Almost certainly a reference to the monthly allotment of Union of Good funds paid to shaheed families through Al-Tadhamun.

<table>
<thead>
<tr>
<th>No.</th>
<th>Full name</th>
<th>District</th>
<th>Address</th>
<th>Age</th>
<th>Date of death for the sake of Allah</th>
<th>Circumstances of death for the sake of Allah</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Tawil Ibrahim Hassan Faraj [name crossed out in black ink]</td>
<td>Nablus</td>
<td>Al-Tal</td>
<td>23</td>
<td>22/01/02</td>
<td>Suicide bombing attack in West Jerusalem</td>
</tr>
<tr>
<td>2.</td>
<td>Sa'id Ibrahim Sa'id Ramadan</td>
<td>Nablus</td>
<td>Iwadin</td>
<td>15</td>
<td>01/02/02</td>
<td>Shot in the head during an armed confrontation</td>
</tr>
<tr>
<td>3.</td>
<td>Lo'ai Muhammad Mussa ‘Adeli</td>
<td>Nablus</td>
<td>Nablus</td>
<td>26</td>
<td>06/02/02</td>
<td>Suicide bombing attack in the Jordan Valley</td>
</tr>
<tr>
<td>4.</td>
<td>Mahmoud Ziyad Fayiz Muhammad al-Khalili</td>
<td>Nablus</td>
<td>‘Amman Street</td>
<td>19</td>
<td>17/02/02</td>
<td>Suicide bombing attack in Hadera</td>
</tr>
<tr>
<td>5.</td>
<td>Muhammad ‘Abd al-Hamid Salih Hamudah</td>
<td>Nablus</td>
<td>Balata Refugee Camp</td>
<td>35</td>
<td>18/02/02</td>
<td>Armed confrontation during incursion into Balata refugee camp</td>
</tr>
<tr>
<td>6.</td>
<td>Salah al-Din Mansour Farah Faraj</td>
<td>Nablus</td>
<td>Balata Refugee Camp</td>
<td>25</td>
<td>18/02/02</td>
<td>Shot in the chest during incursion into Balata refugee camp</td>
</tr>
<tr>
<td>7.</td>
<td>Leila Kamal Muhammad Qattawi</td>
<td>Nablus</td>
<td>Balata Refugee Camp</td>
<td>22</td>
<td>19/02/02</td>
<td>Wounded in numerous places</td>
</tr>
<tr>
<td>8.</td>
<td>Khalil Muhammad Mahmoud Harb</td>
<td>Nablus</td>
<td>Balata Refugee Camp</td>
<td>26</td>
<td>19/02/02</td>
<td>Wounded in numerous places</td>
</tr>
<tr>
<td>No.</td>
<td>Name</td>
<td>Location</td>
<td>Age</td>
<td>Date</td>
<td>Cause of Injury</td>
<td></td>
</tr>
<tr>
<td>-----</td>
<td>-----------------------------</td>
<td>-------------------</td>
<td>-----</td>
<td>------------</td>
<td>-----------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td>Muhammad Zawatiah</td>
<td>Nablus</td>
<td>30</td>
<td>19/02/02</td>
<td>Suicide bombing attack at Mehola</td>
<td></td>
</tr>
<tr>
<td>11.</td>
<td>Fuad Yakub Muhammad Ishtayeh</td>
<td>Nablus</td>
<td>35</td>
<td>19/02/02</td>
<td>Wounded in numerous places</td>
<td></td>
</tr>
<tr>
<td>12.</td>
<td>Mahmoud Hussein ‘Atallah Hashash</td>
<td>Nablus Balata Refugee Camp</td>
<td>17</td>
<td>19/02/02</td>
<td>Bullet through the heart</td>
<td></td>
</tr>
<tr>
<td>13.</td>
<td>Muhammad ‘Abdallah Abu Mirsal</td>
<td>Nablus Balata Refugee Camp</td>
<td>27</td>
<td>19/02/02</td>
<td>Shot in the chest</td>
<td></td>
</tr>
<tr>
<td>14.</td>
<td>Zuheir ‘Abd al-Qadir ‘Uthman ‘Aqel</td>
<td>Nablus Sebastia</td>
<td>34</td>
<td>20/02/02</td>
<td>Wounded in numerous places</td>
<td></td>
</tr>
<tr>
<td>15.</td>
<td>Muhammad ‘Abdallah Haik</td>
<td>Nablus</td>
<td>22</td>
<td>24/02/02</td>
<td>Wounded in numerous places</td>
<td></td>
</tr>
<tr>
<td>16.</td>
<td>‘Abd al-Rahim Mustafa Sayif</td>
<td>Nablus Barakah</td>
<td>35</td>
<td>27/02/02</td>
<td>Wounded in numerous places</td>
<td></td>
</tr>
<tr>
<td>17.</td>
<td>‘Imad Sulayman ‘Abd al-Nabi al-Maghrabi</td>
<td>Nablus Balata Refugee Camp</td>
<td>27</td>
<td>27/02/02</td>
<td>Wounded in numerous places</td>
<td></td>
</tr>
<tr>
<td>18.</td>
<td>Mahdi Hassan al-Namour</td>
<td>Nablus ‘Amman Street</td>
<td>34</td>
<td>27/02/02</td>
<td>Wounded in numerous places</td>
<td></td>
</tr>
<tr>
<td>19.</td>
<td>Mahmoud Mustafa Qassem</td>
<td>Nablus</td>
<td>25</td>
<td>28/02/02</td>
<td>Wounded in numerous places</td>
<td></td>
</tr>
<tr>
<td>20.</td>
<td>Darin Muhammad Tawfiq Abu ‘Issa</td>
<td>Nablus Beit Wazan</td>
<td>21</td>
<td>01/03/02</td>
<td>Suicide bombing attack at road block Sira</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(Should read 27/02/02)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21.</td>
<td>Taysir Kamal Ja’arah</td>
<td>Nablus ‘Amman Street</td>
<td>20</td>
<td>02/03/02</td>
<td>Wounded in numerous places</td>
<td></td>
</tr>
<tr>
<td>22.</td>
<td>‘Abdallah Kamal al-Halawa</td>
<td>Nablus ‘Askar Refugee Camp</td>
<td>25</td>
<td>03/03/02</td>
<td>Wounded in numerous places</td>
<td></td>
</tr>
<tr>
<td>23.</td>
<td>Mahmoud</td>
<td>Nablus Balata</td>
<td>16</td>
<td>03/03/02</td>
<td>Wounded in numerous places</td>
<td></td>
</tr>
<tr>
<td>24.</td>
<td>Khalil Tantawi</td>
<td>Refugee Camp</td>
<td>17</td>
<td>04/03/02</td>
<td>Wounded in numerous places</td>
<td></td>
</tr>
<tr>
<td>-----</td>
<td>----------------</td>
<td>--------------</td>
<td>----</td>
<td>----------</td>
<td>--------------------------</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Ahmad Fakhri Hashash</td>
<td>Nablus</td>
<td>Balata Refugee Camp</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Hakim ‘Abd al-Fatah Abu ‘Aisha</td>
<td>Nablus</td>
<td>Balata Refugee Camp</td>
<td>30</td>
<td>04/03/02</td>
<td>Wounded in numerous places</td>
</tr>
</tbody>
</table>

**Appendix A (2)**

**Original Document**
Palestinian Preventive Security documents relating to the transfer of funds from the Mufti of Bosnia-Herzegovina to Al-Tadhamun in Nablus and its head, sheikh Hamid al-Bitawi

Document No. 1 (A)

Translation

In the name of Allah, the all-merciful

<table>
<thead>
<tr>
<th>Palestinian National Authority</th>
<th>Preventive Security</th>
<th>Gaza Strip</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reference 512</td>
<td>September 7, 2002</td>
<td></td>
</tr>
</tbody>
</table>

[Hand-written note:]

‘Abeer [Rashid Abu Shbak's female secretary],

This should be forwarded to the President [i.e., the late Yassir Arafat] with the enclosed letters

[Signature of Rashid Abu Shbak]

September 8, 2002 .

To brother [head of the Palestinian Preventive Security, Rashid Abu Shbak], may Allah preserve him

Blessing of the homeland

In re: The Mufti of Bosnia-Herzegovina

1. The Mufti used the media to call upon the Bosnian people to contribute to the Palestinian people.

2. They collected the sum of $50,000 which is now in the Mufti's possession.

3. Sheikh Hamid al-Bitawi sent a letter to the Mufti of Bosnia stating that the fund should be transferred to the bank account of the Al-Tadhamun Islamic Charitable Society in Nablus.

4. It should be noted that that is contrary to what was agreed upon by the embassy [the “Palestinian Embassy” in Sarajevo].

Note: Enclosed are the documents dealing with the matter.

Your brother/Head of the Foreign Activity Department

[Stamp and[Signature of Suhil al-Sheikh]

[Handwritten note:]

This should be referred to Political Security
Notes:

1. An identical document (No. 1 (B)) was sent from Rashid Abu Shbak to Yasser Arafat on September 8, 2002, asking for instructions.

2. That document contained the following:

The report should be completed.

Abeer, please complete the report.

17. The implication is that the agreement was so send the money to the Palestinian Authority.
السلطة الوطنية الفلسطينية
الأمن الفلسطيني
קשר غزة

الأخ / الرئيس .. الفاتح العام
تحية الوطن وبعد ..

الموضوع / حول ممتى جمهورية الدوستة والهوية

يرجى العلم بأنه قام الفاتح وعبر وسائل الإعلام بمذيعة الشباب
البوسنية لتشرع للشعب الفلسطيني .. وقاموا بجمع ما يقارب خمسون ألف
دولار وفي موجودة بطرف الممتى .. وأرسل الشيخ حامد البخاري رسالة
للملحق هناك في البوسنة بضرورة تحويل المبالغ لصوب جمعية التضامن
الخيرية بنابلس .. عما إذا هذا تناقض بما تم الاتفاق عليه من قبل
الممتهن.

ملحقية / مرفق برسالة المذكورة الموضوع

كامل ..

شهادة

[Signature]

[Date]
In the name of Allah the all-merciful

ISLAMIC COMMUNITY IN BOSNIA AND HERZEGOVINA

OFFICE OF RAISU-L-ULAMA

Reference: 02/2/0275

Date: August 19, 2002

To Minister Sabri Ikrimah, Minister of Endowments and Islamic Matters [sic]

The State of Palestine [sic]

May peace be upon you, Allah's mercy and his blessing

I would like to use this opportunity to bless you and your brothers in Palestine and to pray that Allah will provide you with his support and victory.

I want to inform you that the office of the Islamic sheikhdom in Bosnia-Herzegovina organized an unlimited drive to collect donations to aid the Palestinian people. Therefore, we would like to consult you regarding the beneficiar y and how to send [to it] the contributions collected.

Yours sincerely,

Dr. Mustafa Ceric

Chairman of the [Association of] Muslim Scholars and the Grand Mufti of Bosnia-Herzegovina
السلام عليكم ورحمة الله وبركاته

اكرمت هذه الفرصة لأحييك واحي أخوتي في فلسطين، وسلام الله أن يمدكم
باليده وصبره.

وأخبركم عما أن الشهيدة الإسلامية في البوسنة والهرسك قد نظمت حملة
مقدمة لجمع التبرعات لمساعدة أبناء الشعب الفلسطيني، وعلينا ندعم هذا الهدف،
نستعينكم بالنفس والعافية التي تزودتنا، معاً لمواجهة حسب ما تجتمع من
نبرعات.

وقد دعاها به بأعلى الأحراج والتقدير.

والسلام عليكم ورحمة الله وبركاته.

د. مصطفى تشريش

Islamic Community in Bosnia and Herzegovina - Office of Alija Izetbegovic
Address: Cibila Isbajga fahamitica 2, 71000 Sarajevo, Bosnia and Herzegovina, Tel: (+387 33) 29204 04, Fax: 44 15 73
[Fax message sent (according to identifier) from the “Palestinian Embassy” in Bosnia]

October 22, 2000

In the name of Allah the all-merciful

ISLAMIC COMMUNITY IN BOSNIA AND HERZEGOVINA

OFFICE OF RAISU-L-ULAMA

Reference: 02/2/0274

Date: August 19, 2002

To: Majid Ma’ruf, Acting Ambassador for the Embassy of Palestine [sic] in Sarajevo

Heartfelt greetings,

The Ministry for Relations with the Islamic World blesses the Embassy of Palestine [sic] in Sarajevo.

Enclosed please find a letter from Dr. Mustafa Ceric, chairman of [The Association of Muslim] Scholars and the Grand Mufti of Bosnia-Herzegovina, to his brother the honorable Minister Sabri Ikrimah, Minister of Endowments and Islamic Matters in Palestine [sic]. Please transmit it to the Minister.

I would like to bring to the attention of the Embassy that we received a letter from the honorable sheikh Hamid al-Bitawi, chairman of the Palestinian Islamic Scholars Association and preacher of Al-Aqsa mosque, to be transmitted to the office of the [most senior] Islamic sheikh in Bosnia-Herzegovina, in which he proposes sending the contributions collected in Bosnia-Herzegovina to support the Palestinian people to [the Hamas-affiliated] Al-Tadhamun Islamic Charitable Society in Nablus. A copy of his letter is enclosed.18

Please send us your recommendation.

Yours sincerely,

[Signed] Ibrahim Ahmatagic [?]

Head of the Office of Relations with the Islamic World
18. Note 1: Al-Bitawi's letter, which was sent via email, is attached to the letter and not translated because it was an illegible copy.

Note 2: This letter is a clear indication of the high level of identification and support of the Muslim leadership of Bosnia-Herzegovina, part of Yugoslavia until its disintegration, for the Palestinian cause, in this case, for more extreme Palestinian figures and institutions directed in Bosnia-Herzegovina by the highest Islamic authorities in the state. The nature of the various Palestinian activities and their future impact in Bosnia-Herzegovina in particular and the Balkans as a whole in general needs further research beyond the scope of this bulletin. For an example of such activities performed by an outstanding Palestinian student and leading Fatah activist, see: Rub’ Qarn ‘ala Ihtishhad Qadat al-Harakah al-Tuladiyyah – Iqlim Yughuslafiya, 1.10.1976 (The 25th anniversary of the death as martyrs for the sake of Allah of the leaders of the [Palestinian] student movement in Yugoslav territory, January 10, 1976). Ramallah-Al-Bireh: Hay'at al-Tawjih al-Siyasi al-Watani, 1.10.2001. (Special reference in the commemoration booklet dedicated to Hazim Ridhwan Shahadah, an outstanding Palestinian student born in a village in the West Bank who studied for several years in Yugoslavia and became a leading figure among the Palestinian students there, a Fatah activist who took part in various operations in Jordan and Lebanon, and who eventually died in Lebanon in 1976 during a clash with the invading Syrian army at the beginning of the long civil war in that country 1975-1990. A more recent example deals with Gamal Geridli, PLO envoy [i.e., ambassador] to Bosnia who was alleged to have criminal and terrorist connections leading all the way to Al-Qaeda and was hastily and secretly recalled to the PA-administered territories (probably Gaza) to avoid indictment. See Pazit Ravina “Whisked Away,” The Jerusalem Report, November 4, 2002, pp. 26-28.
بعض الله الرحمن الرحيم

أسماء السيد ماجد مورفد
قائم بالأعمال في سفارة فلسطين
سراعف

سلم مبارك ورحمة الله وبركاته.

هذا نذكركم بالعلاقات مع العالم الإسلامي إلى مقيم سفارة فلسطين في سراييفو أنسى
أيام التقدير والإحترام.

ترفق بهذه النذرة الرسالة المرجية من فضيلة الدكتور مسلمي شيري رئيسي
ilion والدكتور سليمان شريف، في أيدي فضيلة الوزير سمير مكسي، رئيس
الوزراء، والدكتور أحمد صالح، رئيس الوزراء، والدكتور محمد محمد، رئيس
الوزراء، والدكتور محمد خليل، رئيس الوزراء، والدكتور محمد علي، رئيس
الوزراء، والدكتور محمد علي، رئيس الوزراء.

نودح نذير السفارة عما قد وصلنا خطاب إلى الشهادة الإسلامية في البوسنة
والهرسك من فضيلة الشيخ حامد البكر، راهب راية علماء فلسطين، ورئيس المسجد
الأ condiciones، يترسخ فيها إن إسلام ما تجاوزت في البوسنة والهرسك لسادسة
أعمال الشعوب الفلسطينية، إلى جمعية الخمسة الخيرية بشهرة دافع، وأعد الإذاعة الصورة عن
نذير النذير للسكان.

وعليكم توجيه مني تزويدي بصاحبكم حول هذا الأمر.

وتحديدا يقولون قناع الاحترام والتقدير.

والسلام عليكم ورحمة الله وبركاته.

إبراهيم استغافيش

 мирقتا، كما هو منشورً

Islamic Community in Bosnia and Herzegovina - Office of Râhi-i-Ilahi
Address: Oktoba 94/2, 71000 Sarajevo, Bosnia and Herzegovina. Tel.: (+387) 33 40 40 40, Fax: 441737
لا يمكنني قراءة المحتوى العربي في الصورةfork
Appendix B

The transfer of funds by the Union of Good to the Hamas-affiliated Jenin Charity Committee.

Jenin Charity Committee – Overview

The Jenin Charity Committee\(^1\) was founded in 1984. Like other such organizations, its operation is authorized by the PA and it is officially subordinate to the PA’s Ministry of Endowments and Religious Affairs. However, it is affiliated with Hamas and is a central part of Hamas’ civilian infrastructure (\textit{da’wah}) in the region. For that reason it was outlawed by Israel in 2002

1. In Arabic, lajnat amwal al-zakat Jenin or lajnat amwal al-zakat – muhafazat Jenin.

The Committee was already in operation during the first violent Palestinian-Israeli confrontation (1987-1993). However, its activities have broadened significantly during the ongoing violent Palestinian-Israeli confrontation: the Committee supports needy families, those wounded and injured during the confrontation and orphan children. It provides educational, religious and health services and has even established a hospital in Jenin (Al-Razi Hospital).

However, the Committee, which is affiliated with Hamas as noted, exceeds the boundaries of purely social activity and also participates in Hamas’ terrorism-supporting apparatus in the city of Jenin, which is known as “the suicide bomber capital.” The Committee is run by Hamas activists, some of them experienced terrorist-operatives. It provides aid for the families of shaheeds, the wounded and the imprisoned, among them families of terrorists who perpetrate suicide bombing attacks against Israel. Hamas documents were found in the Committee offices as well as handouts prepared by Izzedine al-Qassam, Hamas terrorist-operational wing. That activity, like the activities of other “charitable societies” and “charity committees,” encourages Palestinian terrorists to continue their violence against Israel because experience has shown that in all probability they know their families will receive generous support after their deaths.

The Society is headed by Zayd Mahmoud ‘Abd al-Rahim Salameh (Zakarneh), a Jenin resident. He is a Hamas activist who serves as the director of the Jenin branch of the PA Ministry of Muslim Endowments (Waqf). In the past he has said that the Ministry “has, in recent years, given monthly financial aid to the families of orphans, the needy, martyrs [sic] and prisoners.”\(^2\) As part of his job he is in contact with the funds and foundations which aid Hamas to raise money abroad and his name appears on Interpal documents found in the offices of the Committee (See below).

There are other Committee directors who are Hamas terrorist-operatives and who have combined their activities as terrorists with their work in the "charity committee." They include:

- Jamal ʿAbd al-Salam Abu al-Hijaa’, one of the heads of Hamas' terrorist infrastructure in Jenin. He was in charge of groups responsible for sending terrorists into Israel to perpetrate suicide bombing attacks, among them the attack on a civilian bus in the Galilee near Mt. Meiron in August 2002, in which nine civilians were killed and 52 were injured. In addition he was a supervisor of centers for Qur’an memorization as part of his membership in the Jenin Charity Committee and he was responsible for supporting Hamas terrorists imprisoned in Israel.3

3. The above is a classic example of terrorist-operational activity combined with "educational"- social activity. The model exists in other Hamas-affiliated “charitable societies” or “charity committees” in the PA-administered territories.

- Nasser Khaled Ibrahim Jarrar, one of the commanders of Hamas' terrorist-operational apparatus in Jenin. He was active in recruiting terrorist-operatives and in locating and dispatching suicide bombers, and planned a series of deadly attacks against Israeli targets. In addition, he was one of the founders of the Jenin Charity Committee and held a number of positions in it, among them responsibility for the orphans' department. One of his duties was going abroad to raise funds. He served a prison sentence in Israel (1978-1988) and was rearrested a number of times (1989-1998). He died during an Israeli army operation (August 2002).

- Ibrahim Hassan ʿAli Jaber, a senior terrorist-operative who was responsible for numerous deadly terrorist attacks on Israeli targets. During interrogation he admitted planning attacks, transporting explosive devices, giving military training and possessing weapons. From 1988 on he was a member of the Jenin Charity Committee, worked for its various institutions and was responsible for the orphans' and indigent departments.4

4. The implication is that the money earmarked for orphans passed directly into the hands of Hamas terrorist-operatives. The possibility that some of it leaked into Hamas' terrorist-operative infrastructure is therefore both reasonable and logical.

The Jenin Charity Committee is clearly operated by Hamas activists who are essentially terrorist-operatives. It is supported by designated Hamas-affiliated funds and foundations operating in Britain and other European countries, among them Interpal in Britain, Al-Aqsa Fund in Germany, CBSP in France, the UG and others. Zakameh was in contact with Dr. ʿAbd al-Rahim Nasrallah, an activist in the financial field who lives in Saudi Arabia, and who in the past transferred sums to him amounting to hundreds of thousands of dollars. The enormous influx of funds from associations and foundations all over the globe has improved Hamas' finances during the ongoing violent Palestinian-Israeli confrontation to the point at which it rivals the PA's civilian apparatus. It should be noted that according to documents found by Israeli security forces, the UG used the Jenin Charitable Society to transfer funds to groups affiliated with Fatah and the Palestinian Islamic Jihad as well.
Appendix B (1)
Transfer of funds by the Union of Good to the Jenin Charity Committee and through it to the Jenin Workers' Union

5. One of several documents found in the offices of the Jenin Charity Committee on October 19, 2003.

Translation

In the name of Allah the all-merciful

<table>
<thead>
<tr>
<th>Coordinating Committee</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>North [West-] Bank District</td>
<td>[emblem]</td>
</tr>
<tr>
<td>The Union of Good</td>
<td></td>
</tr>
</tbody>
</table>

6. The funds were transferred to the Jenin Charity Committee through the North [West-] Bank Coordinating Committee by Al-Tadhamun in Nablus.

The Hundred and One Day fund-raising drive to alleviate the distress of the Palestinian people and support for its firm resistance Date: 1.1.2003

[To:] The honorable brothers of the Jenin Charity Committee, may Allah preserve you

In re: The transfer of money

May peace be upon you, and the mercy and blessings of Allah:

To the matter at hand, we hereby inform you that the sum of 2,628 [Jordanian] dinars [about $3,730] was transferred to the brothers of the Jenin Workers' Union from the brothers of the World Assembly of Muslim Youth [WAMY]. Please give them the sum as soon as it reaches you.

Yours sincerely,

[Emblem of the UG and stamp of the Coordinating Committee of the Northern [West-] Bank, Stamp of the Islamic Charitable Society Al-Tadhamun]

[Signature]

Telefax: 00970-9-2235680/1 Cellphone: 00970-59-875987

Email: eetlafp@yahoo.co

7. The transfer of funds (from charity contributions) to workers' unions is a familiar ploy meant to strengthen Hamas' influence among them, and to extend its power base within Palestinian society. The union in question is one of the strongest in Jenin and is affiliated with Fatah. The union is active in organizing popular demonstrations around topics related to the ongoing violent Palestinian-Israeli confrontation.

8. WAMY is a Muslim charitable organization based in Saudi Arabia and an important member of the UG. Most of its financial aid to the PA-administered territories is transferred through Hamas' civilian infrastructure. The organization was outlawed by Israel in February 2002. This document illustrates the fact that the UG is a kind of go-between for WAMY and the Hamas-affiliated Jenin Charity Committee.

9. Through Hamas-affiliated Al-Tadhamun, UG funds are transferred to Hamas institutions in the northern West Bank, including the Jenin Charity Committee.
بتسم الله الرحمن الرحيم
انتقل الخير
حمة سنة من يوم تنفيذ لمناصرة لشعب فلسطين ودعم صموده.

الحجة الفاصلة في حمة أموال الزكات - حنين حلفهم الله ورعاهم.
الموضوع: حوالة مالية.

السلام عليك ورسمة الله وبركاته، وبعد.

المعظم أنه قد قام بإيصال الاموال 2928 دينار لصالح الأموات في ثلاثة عشرين حنين من قبل
الأموات في الدورة العالمة للشباب الإسلامي. يرجى الحمل على تسليم الاموال وصحته للطريقكا
والاريخات الأحزمة.

[Logo]
Transfer of funds by the Union of Good to the Jenin Charity Committee through the Jenin Workers' Union

10. From documents found in the offices of the Jenin Charity Committee on October 19, 2003.

Translation

[Fax identifier: Al-Tadhamun Society, 18.1.2003]

Coordinating Committee Northern [West-] Bank

The Union of Good

The Union of Good

[The UG’s emblem. Above it the inscription reads: “For the patient (i.e., those holding out in face of the enemy) and the supporters.” Beneath it: “For your sake, our Jerusalem.”]

18.1.2003

Number: 1/4/9/ J

[To:] The honorable brothers at the Jenin Charity Committee, may Allah preserve you and shelter you with his protection

In re: Transfer of money

May peace be upon you, and the mercy of Allah and his blessings.

To the matter at hand: This is to inform you that we have transferred the sum of $10,000 (ten thousand dollars) to your account for the brothers of the Jenin Workers’ Union\textsuperscript{11} to be used for the project of fast-breaking meals for those who have fasted. Therefore, we kindly request that you send us a receipt as soon as the funds reach your account and to transfer it to the Service Workers’ Union of Jenin.\textsuperscript{12}

Copy to the Jenin Coordinating [Committee].\textsuperscript{13}

Copy to the Jenin Charitable [Society]

May Allah repay you with honor and estimation

[Emblem of the UG]

\textsuperscript{11} Fatah-affiliated.

\textsuperscript{12} A sub-division of the Jenin Workers’ Union, more grassroots and less Fatah-affiliated. Its members work in the various municipalities in the Jenin district and in offices not connected to the PA.

\textsuperscript{13} The Jenin Coordinating Committee (which belongs to the Coordinating Committee of the Northern [West-] Bank) coordinates the transfer of funds from the UG through Al-Tadhamun to the Jenin Charity Committee and other Hamas-affiliated institutions in the Jenin region.
التاريخ: ١٨/١/٢٠٠٣
الرقم: ج/١٤٩/١

الأخوة الأفضل في: لجنة زكاة جنين حفظكم الله ورعاكم.

الموضوع: حوارلة مالية

سلام عليكم ورحمة الله وبركاته، وبعد.

نود أن نوجه إلى حسابكم مبلغ وقدره ١٠٠٠٠$ (عشرة آلاف دولار)، لصالح الأخوة في قرية عمال جنين لشرح إチャー المصالح. لذا نرجو من حضركم التكرم بورودنا بطلب إعلامة أور ورسول البلغ، وتسليم المبلغ الأخوة في تقبية عمل الخدمات-جني.

- لكافة نتائج جنين.
- لجنة لرعاية جنين.

وجزاكم الله خيراً.

وعلى من تفضلوا بإلقاء الأطرام والتقدير.
Appendix B (3)

Arranging contact the Jenin Charity Committee and a high-ranking Saudi official for transferring money for financing educational indoctrination projects through the Union of Good

Translation

14. From documents found in the offices of the Jenin Charity Committee on October 19, 2003.

[Fax identifier Al-Tadhamun, 19.4.03]

<table>
<thead>
<tr>
<th>The Union of Good</th>
<th>Operation of the patient and the supporters</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>[UG emblem]</td>
</tr>
<tr>
<td></td>
<td>For your sake, our Jerusalem</td>
</tr>
</tbody>
</table>

Number: 2177/Kh- J/2003

Date: 17.2.1424 [since the hejira]

Gregorian date: 19.4.2003

To the beloved brothers, the Jenin Charity Committee, may Allah preserve you

May peace be upon you, and the mercy of Allah and his blessings.

We hope your deeds find favor in Allah's eyes.

To the matter at hand: We at the Union of Good are happy to send you our thanks for the great effort you invest in helping your brothers in the blessed land.

We received from the honorable sheikh Salah bin Hussein al-'Aaid, the general secretary of the High Council for Islamic Affairs [in Saudi Arabia], which is under the jurisdiction of the Ministry for Islamic Affairs, Endowments, Da'wah [indoctrination] and Guidance, your blessing for arranging contact with charitable societies in Palestine [sic].

An all-inclusive proposal should be sent to the Council by express mail to the following address:

The Saudi Arabian Kingdom / Riyadh

The High Council for Islamic Affairs

Ministry for Islamic Affairs, Endowments, Da'wah and Guidance

Telephone: 0096614730401
Please accept our respects and estimation

Allah bring success to every good deed

[Handwritten addition:] Honorable brother Ahmad Salatneh [Hamas terrorist] and second in command at the Jenin Charity Committee. He was imprisoned between 1993 and 1995 for his activities in the Izzedine al-Qassam Battalions, Hamas’ terrorist-operational wing:

Contact should be maintained with the abovementioned body regarding the allotment for projects – within the framework of [other] projects -- undertaken for the da’wah [indoctrination] and education, with the total cost of the project[s] ranging from $20,000 to $25,000.

Note: A copy of the projects you will undertake [?] should be sent to the Northern [West Bank] Coordinating Office.16

May Allah reward you for your good deeds.

[UG emblem]

[Signature]

Samer Yussuf

Executive Director

Tel: … fax: +…-2-8859128(?) P.O, Box 136301 Jeddah 21313

www.101days.org E-mail: eetelaf@yahoo.com

15. This is proof of the Saudi Arabian policy of transferring charity funds through the UG to the charitable societies which are the central component of Hamas civilian infrastructure in the PA-administered territories. The funds are used for Hamas’ educational and da’wah system (See handwritten note).

16. A coordinating body operated by the Al-Tadhamun in Nablus through which Union of Good funds are redirected to the Jenin Charity Committee.
أرسلت مساءً مرافقين بعد الظهر،

لم تكن الكفاحاً، حصلت في النهاية نسبياً نجاحاً،...

نويض لنا في تفاصيل هذه المهمة أن نقدم لكم لكشف الجرائم في الجريمة الكبيرة التي تنتسب للدولي...

إخواتكم في الأرض المبارك.

وفينا من الجهود الفاضلة، صاحب حسين العباشي، السيد المنسق الأساسي للمجلس الأعلى للشؤون الإسلامية،

والذي يدعم وزارة الشؤون الإسلامية والأوقاف والدعوة والإرشاد، يرجى التواصل معهم،

بتوجيه في البلدان والدول، إرسال معلومات مفصلة للمجلس عبر البريد السريع، بالتعاون مع الدوام.

الملكة العربية السعودية / الرياض

المجلس الأعلى للشؤون الإسلامية / وزارة الشؤون الإسلامية والأوقاف والدعوة والإرشاد

0096614730401

مُستَخدَم يُعرِف بالسُّهَّال

المرجعية: من الحالة المحددة

مارس 3013

لا يوجد مزيد من التفاصيل

هجرة العيد 

مُستَخدَم يُعرِف بالسُّهَّال

مارس 3013

لا يوجد مزيد من التفاصيل

هجرة العيد 

مُستَخدَم يُعرِف بالسُّهَّال

مارس 3013

لا يوجد مزيد من التفاصيل

هجرة العيد 

مُستَخدَم يُعرِف بالسُّهَّال

مارس 3013

لا يوجد مزيد من التفاصيل

هجرة العيد 

مُستَخدَم يُعرِف بالسُّهَّال

مارس 3013

لا يوجد مزيد من التفاصيل

هجرة العيد
A request to have the Union of Good deal with the transfer of money for rent for residents of the Jenin refugee camp whose houses were destroyed to the Hamas-affiliated Jenin Charity Committee

Translation

17. From documents found in the offices of the Jenin Charity Committee on October 19, 2003.

In the name of Allah the all-merciful

<table>
<thead>
<tr>
<th>Palestinian National [sic] Authority</th>
<th>[Emblem of Palestinian Authority]</th>
<th>Number: [none]</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ministry of Endowments and Religious Affairs</td>
<td>Date: [none]</td>
<td></td>
</tr>
<tr>
<td>Charity Committee – Jenin District</td>
<td>Gregorian date: [none]</td>
<td></td>
</tr>
</tbody>
</table>

To the honorable brothers of the Union of Good

May peace be upon you, and the mercy of Allah and his blessings.

The Charity Committee of the Jenin district sends you its blessings and hopes you continue to advance and succeed in performing good deeds. We ask the Almighty, may he be exalted, to purify your deeds for his sake, may he be exalted, and to weigh them on the side of mercy on Resurrection Day.

Dear brothers,

We are sending you our letter about finding a place of refuge for those whose houses were destroyed or damaged, residents of the Jenin refugee camp, since through the Committee for Humanitarian Aid we received from you rent for 100 apartments. Rent was paid through January 2003. After that the brother dealing with the subject of the Committee for Humanitarian Aid told us that the matter was being transferred directly to the Union [of Good]. We are therefore send you notes and additions as follows:

1. The number of owners of houses which were destroyed and who are receiving financial aid from you is one hundred, as was necessary for the months of 2/3/4-2003. Attention should be paid to the fact that some of the names have changed slightly because a certain family moved from one house to another because of existing [difficult] conditions which were not a matter of choice. In addition, one family was exchanged for another. That was done after the committee responsible examined the situation.

2. The monthly sum is 13,000 Jordanian dinars [about $18,440], which is a fairly low figure as explained by the chart because of the changes made and explained in Section 1.

3. With a view to the future – according to the data in our possession and after discussing the matter with the organizations
supporting the project, especially the Red Crescent of the UAE – the problem will exist for at least six more months. Therefore, we signed an agreement with the Red Crescent of the UAE to pay the allotments until the end of December 2003, with the possibility of renewal.

Dear brothers,

We would like to draw your attention to the fact that the tragedy of these families continues. Not only that, there are many families whose houses were destroyed and there is no one to give them shelter. In the name of those who were hurt we call upon you to continue your sponsorship of this humanitarian project until all the new houses have been built.

May Allah bless you and make you a support and treasure for all mankind.

May peace be upon you, and the mercy and blessings of Allah

<table>
<thead>
<tr>
<th>The Follow-Up Committee for Homeowners Whose Houses Were Destroyed</th>
</tr>
</thead>
<tbody>
<tr>
<td>[Signatures]</td>
</tr>
<tr>
<td>Committee chairman, Ahmad Salatneh [Signature of Ahmad Salatneh]</td>
</tr>
<tr>
<td>Jamil Rafiq, ‘Uthman Daoud[19] [No signatures]</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>[Stamp of the Palestinian National [sic] Authority Jenin, Directorship of the Zakat Fund, Jenin Region Charity Committee, Ministry of Religious Endowments and Affairs]</th>
</tr>
</thead>
<tbody>
<tr>
<td>[Signature of Ahmad Salatneh]</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Jenin Charity Committee Administration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ahmad Salatneh [Hamas terrorist-operative, second in command of the Jenin Charity Committee]</td>
</tr>
<tr>
<td>[Signature]</td>
</tr>
</tbody>
</table>

Jenin Charity Committee. Telefax 04-2503068 E-mail: ZAKATJ@maktoob.com

---

18. A non-profit organization of the Israeli Islamic Movement which was closed in June 2002.
19. Apparently ‘Uthman Ahmad Muhammad ‘Ass’ad, Hamas activist, member of Jenin Charity Committee. He was wanted by the Israeli security forces and arrested in November 2004.
لا يوجد نص يمكن قراءته بشكل طبيعي من الصورة المقدمة.
The transfer of funds by the Union of Good to the Jenin Charity Committee\textsuperscript{20} to pay for rent in the Jenin refugee camp

\textsuperscript{20} From documents found in the offices of the Jenin Charity Committee on October 19, 2003.

\textbf{Translation}

\begin{center}
\begin{tabular}{|c|c|}
\hline
The Union of Good & Coordinating Committee \\
\hline
[Emblem] & Northern [West] Bank District \\
\hline
\end{tabular}
\end{center}

In the name of Allah the all-merciful

The honorable brothers of the Jenin Charity Committee, may Allah preserve and guard them

In re: Razed houses in the Jenin [refugee] camp

May peace be upon you and the mercy of Allah and his blessings,

This is to inform you that the sum of $26,666 was transferred from the World Assembly of Muslim Youth – Eastern Division [of Saudi Arabia], as an allotment [for rent] for the landlords in the Jenin [refugee] camp.

We request that you send us a detailed assessment which will clarify how [the funds] are distributed and document the action with receipts for the sums received along with photostat copies.

May Allah repay you with all goodness

\textbf{The Northern [West Bank] Coordination [Committee]}
The transfer of funds by the Union of Good for Hamas summer camps

Translation

<table>
<thead>
<tr>
<th>The Union of Good</th>
<th>Operation of the patient and the supporters</th>
<th>The Union of Good</th>
<th>Coordinating Committee</th>
</tr>
</thead>
<tbody>
<tr>
<td>[Emblem of the UG, “For your sake, our Jerusalem”]</td>
<td></td>
<td></td>
<td>Northern [West] Bank District</td>
</tr>
</tbody>
</table>

Date: 18.5.2003

In the name of Allah the all-merciful

[To:] The brothers of the Jenin Charity Committee, may Allah preserve and grant them his protection

In re: Guidance and training centers

We of the Northern [West Bank] Coordinating Committee are happy to send you our thanks for the great efforts you invest to aid this generous people.
To the matter at hand: We request you to formulate a proposal for summer centers which will be sent to the brothers at the Palestinian Fund for Aid and Development [Interpal]. The following aspects should be taken into considerations:

1. The term “summer centers” should be replaced by “guidance and training centers.”

2. The [activities of those] centers should be limited to educational, cultural and sports activities only.

3. Islamic emblems and flags should not be hung [in the centers]

We request that in light of the current embarrassing situation of the [charitable] societies in Europe that you commit yourselves to the aforementioned. The letters in both Arabic and English should reach us not later than tomorrow, Monday, in the morning.

Please accept our respects and estimation

Allah performs every good deed.

The Northern [West Bank] Coordination Office

[Emblem of the UG]

Telefax: 00970-9-2235680/1 Cellphone: 00970-59-875987 Email: eetlafp@yahoo.com

21. The centers are summer camps organized by Hamas through the “charitable societies” and “charity committees” with contributions from funds and foundations abroad, which inculcate children and youths with ideas of terrorism and hatred for Israel, the Jewish people and the Western world. In addition, the centers are sometimes used for semi-military training. That was given coverage by the Palestinian, Arab, Israeli and most importantly, world media and created an image problem for the foreign funds and foundations which support Hamas-affiliated institutions. This document uses semantics to blur and distort the real purpose of those centers. The request was made that the camps’ activities be limited to the fields of education, culture and sport and that Islamic emblems and flags not be hung. That implies that that was the real nature of those “summer camps” and in any case, the request was never complied with. Hamas continues regarding the camps as convenient centers for the training and indoctrination of cadres of future Palestinian terrorists.

22. The true nature of the Hamas-affiliated summer camps: a picture which appeared on July 15, 2001, in an article about the camps in the weekly magazine Al-Rissalah, which follows the Hamas line and the Islamic radical trend in the PA-administered territories. The pictures and subsequent large-scale media coverage were the reason for the “embarrassing situation” in which the European funds and foundations which support the Hamas-affiliated summer camps found themselves [at a time when such organizations are subject to increasingly close scrutiny].
Appendix B (6)
Another example of Hamas’ use of summer camps to instill in Palestinian youth ideas of hatred of Jews, Israelis and the Western world, and the use of terrorism against them: a picture of a boy reading a poem from a program on the “summer camps” broadcast on Palestinian TV, July 22, 2001.

Translation of the poem

“I dedicate this poem to the prisoners, martyrs and the wounded / oh, nation, oh, my people, make your roar and the sounds of thunder heard / strike the rock, explode, stop the soldiers’ advance / make your scream of anger heard by everyone everywhere / [for] they planted the [Jewish] enemy amongst us from the days of Solomon and David / they are our treacherous enemy / who does not honor treaties and does not recognize the truth / Jerusalem, ask us and we will sacrifice our souls [for you] / today we have been redeemed and bound the wound with shrouds / the decision is in our hands, our only possession / but [Israeli Prime Minister Ariel] Sharon, Sharon is intoxicated with power / perhaps, perhaps he will learn a lesson he will never be able to forget / we have a leader [the late Arafat] and the entire nation is with him / he commands and all the youth are his redemption / you, mother, make songs of mourning heard / torches will light the way until we have achieved our purpose, until we have achieved our purpose, until we have achieved our purpose.”
Appendix B (7)

Transfer of financial aid from the Union of Good for an Islamic center in the Jenin refugee camp through a high-ranking Hamas member (imprisoned by Israel)

Translation

In the name of Allah the all-merciful

The Hundred and One Day fund-raising drive to alleviate the distress of the Palestinian people and support for its firm resistance

Request for aid for the project

Information about the institution presenting the request:

Name: The Islamic Center, Jenin refugee camp. Registration number: (mosque) [Parentheses in the original]

Body issuing the registration: [left blank]. Year of registration: 2001

Address of institution: Jenin refugee camp, Jenin, Palestine [sic].

23. The Islamic Center in the Jenin refugee camp is affiliated with the Palestinian Islamic Jihad (PIJ). It has a mosque (currently being built, January 2005), library, meeting hall and offices. Prominent among the activists associated with the Center are the son of sheikh Ahmad Mahmoud Tawalbeh, a popular and admired senior PIJ terrorist-operative in Jenin who was behind many suicide bombing attacks in Israel and who died during Operation Defensive Shield (April 2002). Following his death, his short life has been commemorated by several books which have made him the most revered figure in Palestinian martyrology

Telephone no.: 2503067

Fax no.: 2503067

Email: [left blank]

Area of institution's activity: mosque, center for Qur'an memorization (men and women), public library.

Geographic areas profiting from the institution's activity: the Jenin refugee camp and Al-Zaharaa quarter in the city of Jenin.

Contact person: Ibrahim 'Ali Hassan Jaber [high-ranking Hamas member in Jenin, in Israeli custody since 2002]. Job description at institution: Secretary of the building committee

Number of individuals profiting from the institution's services: Fourteen thousand (residents of the Jenin refugee camp and al-Zaharaa quarter).

Institution's organizational structure

Head of the building committee: Jamal Amin Shalabi
Chairman of the committee: Ibrahim ‘Ali Hassan Jaber

Fund chairman: Muhammad Salem Jamahneh

Four additional members.

Goals of the institution:

1. To build a mosque big enough to contain a large number of worshippers.

2. To take part in returning the mosque to its [former] role as enlightening [with] knowledge, da'wah and culture for both men and women.

3. To create centers for Qur’an memorization for men and women and thereby participating in the service of Allah’s book and its memorization.

4. To provide a comprehensive library to serve all the employees and especially school children and university students.

Final cost for project

<table>
<thead>
<tr>
<th>No.</th>
<th>Item</th>
<th>Cost ($)</th>
<th>SSalaries</th>
<th>Participation</th>
<th>Human resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Blueprints and engineering supervision</td>
<td>28,000</td>
<td>28,000</td>
<td>---</td>
<td>6 engineers and technicians</td>
</tr>
<tr>
<td>2.</td>
<td>Razing and removal of existing structure</td>
<td>6,000</td>
<td>6,000</td>
<td>---</td>
<td>5 bulldozer and truck drivers</td>
</tr>
<tr>
<td>3.</td>
<td>Excavating basement and foundations</td>
<td>7,000</td>
<td>7,000</td>
<td>---</td>
<td>10 bulldozer and truck drivers, and workmen</td>
</tr>
<tr>
<td>4.</td>
<td>Building basement and foundations</td>
<td>55,000</td>
<td>25,000</td>
<td>---</td>
<td>15 construction workers</td>
</tr>
<tr>
<td>5.</td>
<td>Temporary ceiling, 300 sq. m.</td>
<td>17,000</td>
<td>8,500</td>
<td>---</td>
<td>5 construction workers</td>
</tr>
<tr>
<td>6.</td>
<td>Vaulted ceiling and dome for mosque</td>
<td>72,000</td>
<td>35,000</td>
<td>---</td>
<td>30 construction workers</td>
</tr>
<tr>
<td>7.</td>
<td>Mosque minaret 20 m. in height</td>
<td>10,000</td>
<td>6,000</td>
<td>---</td>
<td>4 construction workers</td>
</tr>
<tr>
<td>8.</td>
<td>Plaster, electricity, plumbing, flooring, painting, doors and windows</td>
<td>140,000</td>
<td>70,000</td>
<td>---</td>
<td>80 technicians and workmen</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>335,000</td>
<td>335,000</td>
<td>185,500</td>
<td></td>
</tr>
</tbody>
</table>
Budget for project

<table>
<thead>
<tr>
<th>Item</th>
<th>Total cost</th>
<th>Participation of institution</th>
<th>Participation of local population</th>
<th>Necessary funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Plans and engineering supervision</td>
<td>28,000</td>
<td>14,000</td>
<td>14,000</td>
<td>14,000</td>
</tr>
<tr>
<td>Razing and removal work</td>
<td>13,000</td>
<td>3,000</td>
<td>10,000</td>
<td></td>
</tr>
<tr>
<td>Construction of skeleton – concrete and blocks</td>
<td>154,000</td>
<td>14,000</td>
<td>140,000</td>
<td></td>
</tr>
<tr>
<td>Completion</td>
<td>140,000</td>
<td>10,000</td>
<td>130,000</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>335,000</td>
<td>41,000</td>
<td>294,000</td>
<td></td>
</tr>
</tbody>
</table>

Information on the project

Name of project: Islamic Center – Jenin refugee camp
Area of activity: [left blank]
Location of project: Jenin refugee camp
Approximate time necessary to execute project (no more than 101 days)

<table>
<thead>
<tr>
<th>No.</th>
<th>Item</th>
<th>Requirements</th>
<th>Cost</th>
<th>Time needed</th>
<th>No. of workmen</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Blueprints</td>
<td>Building, civil engineering and electricity</td>
<td>9,000</td>
<td>7 days</td>
<td>6 engineers</td>
</tr>
<tr>
<td>2.</td>
<td>Razing and removing existing structure</td>
<td>Readying site</td>
<td>6,000</td>
<td>7 days</td>
<td>5 bulldozer and truck drivers</td>
</tr>
<tr>
<td>3.</td>
<td>Excavating basement and foundations</td>
<td>Preparing site for construction</td>
<td>7,000</td>
<td>3 days</td>
<td>10 bulldozer and truck drivers, and construction workers</td>
</tr>
<tr>
<td>4.</td>
<td>Constructing foundations and basement</td>
<td>Foundation and basement ceiling, 600 sq. m.</td>
<td>55,000</td>
<td>15 days</td>
<td>15 construction workers</td>
</tr>
<tr>
<td>5.</td>
<td>Temporary ceiling</td>
<td>Pouring concrete, 300 sq. m.</td>
<td>17,000</td>
<td>7 days</td>
<td>5 construction workers</td>
</tr>
<tr>
<td>6.</td>
<td>Vaulted ceiling and dome of mosque</td>
<td>Pouring concrete, 900 sq. m.</td>
<td>72,000</td>
<td>30 days</td>
<td>30 construction workers</td>
</tr>
<tr>
<td>7.</td>
<td>Constructing minaret</td>
<td>20 meters</td>
<td>10,000</td>
<td>During work</td>
<td>4 construction workers</td>
</tr>
<tr>
<td>8.</td>
<td>Completion</td>
<td>All details of post-construction completion</td>
<td>140,000</td>
<td>With construction, 33 days</td>
<td>80 technicians and workmen</td>
</tr>
<tr>
<td>9.</td>
<td>Engineering supervision</td>
<td>Throughout construction</td>
<td>19,000</td>
<td>Throughout construction</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td></td>
<td>335,000</td>
<td>101 days</td>
<td></td>
</tr>
</tbody>
</table>
Project goals:

1. To build a mosque big enough to contain a large number of worshippers.
2. To take part in returning the mosque to its [former] role as enlightening [with] knowledge, *da'wah* and culture for both men and women.
3. To create centers for Qur'an memorization for men and women and thereby participating in the service of Allah's book and its memorization.
4. To provide a comprehensive library to serve all the employees and especially school children and university students.
5. To employ approximately 150 laborers at a time when jobs are scarce.

The institution's financial state:

With what sums can the institution participate in the project? _________

What was the institution's budget during the last [fiscal] year? _________

(Please include a copy of the 2000 budget)

Does the institution employ an external auditor? Yes_____ No _____

If yes, name: _____________________________________________

Is there internal financial auditing at the institution? Explain: __________

Reasons for project:

1. A densely populated area with many worshippers.
2. Lack of sufficient appropriate public facilities in the Jenin refugee camp and neighboring regions.
3. Provision of employment during the construction period.
4. The existing structure is flimsy and unstable.

Background:

An increase in worshippers and a small number of public facilities in the refugee camp, an increase in the number of unemployed and the flimsiness of the existing structure.

Those who will profit from the project:23

1. The worshippers.
2. School children and university students.
3. Various professionals.
4. The citizens in general.

Problems the project will solve:

1. The insufficient room for worshippers.
2. Insufficient facilities in the refugee camp.
3. Participation in solving the current problem of unemployment.

Steps to be taken to achieve results:

1. Blueprints.
2. Tenders for various professional services.

Important notes:
1. We request a copy of the project on a computer disk.
2. Priority will be given to projects serving the public and employing a large number of:

A. Laborers affected by the closure and blockade.
B. University students.

23. In addition, Hamas will most likely profit, since in all probability the project will increase its influence and standing among the local population.
بسم الله الرحمن الرحيم

انتفاع الخير

هيئة مأذون يوم ويوم لتفريخ المبار عن الشعب الفلسطيني ودعم صفوه.

طلب دعم مشروع

معلومات عن المؤسسة مقدمة للطلب:
- اسم المؤسسة: مجمع إسلامي مخيم جنين
- رقم الترخيص: (مسجد)
- الشركة المصدرة للترخيص: ...
- سنة الترخيص: 2001 م.
- ع.authorization: مخيم جنين - فلسطين.
- رقم الهاتف: 25036828
- رقم الفاكس: 25036682
- البريد الإلكتروني: ...

مجال عمل المؤسسة: مسجد، مراكز تدقيق القرآن الكريم (كتور وإثاث) مكتبة عامة.

المناطق الجغرافية المستفيدة من خدمة المؤسسة: مخيم جنين، وحي الزهراء من مدينة جنين.

مسؤول الاتصال: إبراهيم حسن على جبر، الوصف الوظيفي في المؤسسة: أمين سر لجنة الإعمار.

عدد المستفيدين من خدمات المؤسسة: أربعة عشر ألف نسمة (سكان مخيم جنين وحي الزهراء).

الهيكل التنظيمي للمؤسسة:
- رئيس لجنة الإعمار: جمال أمين شلبي.
- أمين سر لجنة: إبراهيم حسن علي جبر.
- أمين المستودع: محمد سالم جماحة.
- وأربعة أعضاء آخرين.

أهداف المؤسسة:
1. تشغيل مسجد كبير ينتمي إلى إقبال كبير من المصلين.
2. المساحة في إعادة تدوير المسجد كمتحف علم وثقافة وثقافة للرجال والنساء.
3. إعداد مراكز تدقيق القرآن الكريم للذكور والإناث وذلك تماشي في خدمة وحفظ كتاب الله.
4. توفير مكتبة شاملة لخدمة عموم المؤمنين وخاصة طلاب المدارس والجامعات.
### التكاليف الإجمالية للمشروع

<table>
<thead>
<tr>
<th>الرقم</th>
<th>الشروط الإجمالية للمشروع</th>
<th>الموارد البشرية</th>
<th>تكاليف الأجور</th>
<th>تكاليف البند الأساسي</th>
<th>الكلفة بالدولار</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>مطابقتين وعاجلتين</td>
<td>6 مهندسين وفنيين</td>
<td>50000</td>
<td>15000</td>
<td>65000</td>
</tr>
<tr>
<td>2</td>
<td>سابقة جراحية وكمين</td>
<td>3 مهندس وفني</td>
<td>10000</td>
<td>7000</td>
<td>17000</td>
</tr>
<tr>
<td>3</td>
<td>فحص تشريحي والسراحي</td>
<td>10 موظفين مهندسين وصحّة وعمل</td>
<td>7000</td>
<td>8500</td>
<td>15500</td>
</tr>
<tr>
<td>4</td>
<td>أساتذة وتبضع النساء</td>
<td>15 مهندسين وفنيين</td>
<td>45000</td>
<td>18000</td>
<td>63000</td>
</tr>
<tr>
<td>5</td>
<td>متفق المدة 1000 م</td>
<td>3 موظفين مهندسين وصحّة وعمل</td>
<td>35000</td>
<td>25000</td>
<td>60000</td>
</tr>
<tr>
<td>6</td>
<td>سفيف دبوة النسيج</td>
<td>2 موظفين مهندسين وصحّة وعمل</td>
<td>25000</td>
<td>15000</td>
<td>40000</td>
</tr>
<tr>
<td>7</td>
<td>متحف ارتفاع 20 م</td>
<td>4 موظفين مهندسين وصحّة وعمل</td>
<td>15000</td>
<td>4000</td>
<td>19000</td>
</tr>
<tr>
<td>8</td>
<td>أعمال الصماص والكشمية وכתובات مسابقة وخط ودشان وأوبريشيبس</td>
<td>8 موظفين مهندسين وصحّة وعمل</td>
<td>7000</td>
<td>18000</td>
<td>25000</td>
</tr>
</tbody>
</table>

**المجموع**
235500

### ميزانية المشروع

<table>
<thead>
<tr>
<th>المبلغ</th>
<th>المعدة المجملة</th>
<th>مشاركة الممسسة</th>
<th>مجموع</th>
<th>البلد</th>
</tr>
</thead>
<tbody>
<tr>
<td>14000</td>
<td>14000</td>
<td>28000</td>
<td>إسرائيل</td>
<td></td>
</tr>
<tr>
<td>10000</td>
<td>3000</td>
<td>13000</td>
<td>فلسطين</td>
<td></td>
</tr>
<tr>
<td>14000</td>
<td>14000</td>
<td>15400</td>
<td>بناء الهيكل بالطريق واللون</td>
<td></td>
</tr>
<tr>
<td>13000</td>
<td>10000</td>
<td>14000</td>
<td>أعمال الشغل كاملة</td>
<td></td>
</tr>
<tr>
<td>29500</td>
<td>41000</td>
<td>335500</td>
<td>المجموع</td>
<td></td>
</tr>
</tbody>
</table>
السيرة الزمنية الموقعة لتنفيذ المشروع (يجب أن لا تزيد عن 101 يوم):

<table>
<thead>
<tr>
<th>اللوق الأمتار</th>
<th>العامل المつな</th>
<th>العامل المُستخرج</th>
<th>ملاحظات مناسبة</th>
<th>ملاحظات مناسبة</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>7</td>
<td>7</td>
<td>7</td>
<td>7</td>
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<tr>
<td>7</td>
<td>7</td>
<td>7</td>
<td>7</td>
<td>7</td>
</tr>
</tbody>
</table>

أهداف المشروع:

1. تثبيت مسجد كبير يتم للأعداد الكبيرة المقيمة على السلاة.
2. السماحة في إعادة دور المسجد كدارة علم ودورة وثقافة للرجال والنساء.
3. تجهيز مراكز تحفيظ للقرآن الكريم للذكور والإناث.
4. تأسيس مكتبة عامة شاملة لخدمة علوم المواطنين وخاصة طلاب المدارس والجامعات.
5. تشغيل حوالي 150 شخص في فترة تقدر فيها فرص العمل.
الوضع المالي للمؤسسة

• ما هي المبالغ التي يمكن أن تساهم بها المؤسسة في هذا المشروع؟
• ما هي ميزانية العام الماضي للمؤسسة؟
(رجاء الرجوع إلى الميزانية العامة لعام 2000م)
• هل هناك مخالفات خارجية للمؤسسة في العام 4؟ لا
• من هو
• هل تتوفر في المؤسسات عمليات تدقيق مالي داخلي؟ وضح كيف يتم ذلك؟

مقررات المشروع:

1 - وجود مساحة جغرافية مكشوفة بالمكان ووجود إقبال كبير من المسألين.
2 - عدد ووجود مراق عامة في مخيم جنين والمناطق المجاورة تتناسب مع الحاجة لذلك.
3 - تشغيل ميدان عامة في الفترة الراهنة.
4 - وضع وتدريب膘اء القائم.

خطة المشروع:

• كثرة المخلوقين وقلة المراقبة العامة في المخيم وقائرة العاطلون عن العمل وضعف
البناء القائم.

المستخدمون المشروع:

1 - المصلون.
2 - طلاب المدارس والجامعات.
3 - مهنيون من مهن مختلفة.
4 - عامة المواطنين.

المشكلات التي سيمثل المشروع على حلها:

1 - عدم وجود مكان كافٍ للمصالون.
2 - عدم وجود مراكز مختلفة في المخيم.
3 - المشاركة في حل مشكلة البطالة في الظروف السائدة.

الخطوات التي ستستؤخذ للوصول إلى النتيجة:

1 - مخططات هندسية.
2 - مناقشات مع أصحاب المهن المختلفة.
3 - البدء بالتنفيذ وأعمال البياء.
4 - أعمال التشطيب.

ملاحظة هامة:

1 - نرجو إرفاق نسخة من المشروع على ديسك تيفيبر.
2 - الأولوية ستكون للمشاريع التي تخدم المجتمع وتشمل أكبر عدد من:
أ - العمال المتضررين بسبب الإغلاق والحصار.
ب - طلبة الجامعات.
Transfer of funds from the Union of Good through Al-Tadhamun to the Hamas-affiliated Tulkarm Charity Committee.

Overview

- The Tulkarm Charity Committee (*Lajnat Zakat Tulkarm*) was founded in 1981. Like the other “charitable societies,” it operates with the permission of the PA, although in effect it is affiliated with Hamas and is part of its civilian infrastructure (*da’wah*) in the Tulkarm area. For that reason it was outlawed by Israel in 2002.

- The Committee is headed by Hamas activist Husni Hassan Khawajah, who was born in the town of Dhanabeh near Tulkarm. He was a teacher, school principal and merchant. Many of the Committee’s important members are also recognized as Hamas-affiliated by both Israel and the PA. In 1996 a number of them were arrested by the PA as part of its efforts to reduce the influence of the Hamas-affiliated “charitable societies” and “charity committees.”

- Like other “charitable societies” and “charity committees,” the Tulkarm Charity Committee engages in a wide range of cultural, religious and economic activities. However, documents found in its offices in April 2002 clearly showed that it also engages in activities which support Hamas’ terrorist infrastructure and that it is active in fomenting hatred and terrorism against Israel.

- Among the documents were detailed lists of the transfer to the families of terrorists of funds originating with the Saudi Arabian Committee for the Support of the Al-Aqsa Intifada, which is part of the UG. For example, the tenth series of payments from the Saudi Arabian Committee included funds transferred to eight families of terrorists who were specifically referred to as each having been killed during the perpetration of a suicide bombing attack (*amaliyyah istishhadiyyah*). In some instance the place of the attack was noted (“suicide bombing attack in Afula,” for example. See below.)

A document found in the offices of the Tulkarm Charity Committee during Operation Defensive Shield (April 2002) dealing with the support of a Palestinian family. The letterhead contains the address of the UG and states that the project is funded by the Saudi Arabian Committee for the Support of the Al-Aqsa Intifada. (The Saudi Arabian Committee, an important member of the UG, also transferred funds to the families of *shaheeds*, including those who perpetrated suicide bombing attacks in Israeli cities.)

- In addition, documents and posters were found encouraging terrorist attacks. For example:
  - A large poster of ‘Abd al-Basit Muhammad ‘Odeh,1 who perpetrated the suicide bombing attack during the Passover Seder at the Park Hotel in Netanya (March 27, 2002), in which 29 Israeli civilians were killed (which led to Operation

---

1. The identity of this individual is unclear.
Defensive Shield). It was issued by the Izzedine al-Qassam Battalions of the Hamas in Tulkarm.

1. His personal file was also found in the offices of the Tulkarm Charity Committee among those of shaheeds whose families received financial support.

- A handbill hung in the mosque of encouraging remarks made by the mother of suicide bomber Muhammad Fathi Farhat supporting suicide bombing attacks and calling to the women of “Palestine” not to keep their sons from "martyrdom" and jihad. [Note: Muhammad Farhat, who came from Saja’iyah in the Gaza Strip, died during the suicide bombing attack on Atzmona on March 7, 2002. He infiltrated the Jewish religious boarding school and shot at students, killing five and wounding 24).

- Material about the Izzedine al-Qassam Battalions, attacks they perpetrated, “information,” pictures of shaheeds, quotes from Yehya Ayyash (“the engineer,” who headed the Hamas terrorist-operative infrastructure in the PA-administered territories and was responsible for the death and wounding of more than 100 Israel civilians). A small poster of ‘Abdallah ‘Azzam and quotations from his works were also found.²

2. ‘Abdallah ‘Azzam was a Palestinian from the Jenin region and Osama bin Laden’s “spiritual mentor.” He is considered Al-Qaeda’s most important ideologue.

- The Tulkarm Charity Committee is supported by the same organizations abroad which support Hamas’ civilian infrastructure in the PA-administered territories: the American Holy Land Foundation (until it was closed by the American government in December 2001), the World Assembly of Muslim Youth in Saudi Arabia, Interpal in Britain, the Comité de Bienfaisance et de Secours aux Palestiniens in France and IRFAN in Canada.

Part of one of the lists dealing with the transfer of funds to the families of shaheeds, including those who perpetrated suicide bombing attacks, found in the offices of the Tulkarm Charity Committee.

---

Nazir Muhammad Mahmoud Hammad is number 91 on the 102-name list of the Saudi Arabian Committee for the Support of the Al-Aqsa Intifada. He is noted as having died during a “suicide action.” On a Hamas-issued poster to commemorate his memory (which appears above the list) he is said to have perpetrated “an excellent suicide action” on October 4, 2001 (a
The list, and others like it dealing with financial aid for the families of shaheeds (including the families of suicide bombers), was found among the documents in the offices of the Tulkarm Charity Committee during Operation Defensive Shield (April 2002). The aid finances Hamas' terrorism-supporting infrastructure.

Appendix C (1)
The transfer of financial aid by the Union of Good to the Tulkarm Charity Committee through Al-Tadhamun in Nablus

---

3. From documents found in the Arab Bank file in the offices of the Tulkarm Charity Committee, February 2, 2004.

Translation

I In the name of Allah the all-merciful

Tulkarm Charity Committee

<table>
<thead>
<tr>
<th>The Palestinian National Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ministry of Endowments and Religious Affairs</td>
</tr>
<tr>
<td>Charity Fund Department</td>
</tr>
</tbody>
</table>

Date of note: 31.12.2002
Receipt No. 301/2002

Date of deposit or withdrawal: 18.3.2002

<table>
<thead>
<tr>
<th>Itemization</th>
<th>To</th>
<th>From</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>From:</strong> Transfer (?) / Cairo Amman Bank/T/Dollar</td>
<td>7373 600</td>
<td></td>
</tr>
<tr>
<td><strong>To:</strong> Transfer (?) / Fund</td>
<td>7373 600</td>
<td></td>
</tr>
<tr>
<td><strong>Transfer from the Union of Good through Al-Tadhamun – Nablus</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>According to check no. 32 + 34 to the sum of $5000 + $5400</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>To support Palestinian produce and the olive harvest⁴ at the rate of 7.9 dinars</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Upon presentation of payment voucher no. 12797, 31/12/2002</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
4. Support for Palestinian produce and the olive harvest is provided by Hamas and not the Palestinian Authority, enabling Hamas to wield more influence with the agrarian population.

Appendix C (1)

Original Document
Appendix C (2)

Receipt for financial aid transferred by the Union of Good to the Tulkarm Charity Committee

5. From documents found in the Arab Bank file in the offices of the Tulkarm Charitable Society on February 25, 2004.

Translation
In the name of Allah the all-merciful

In the words of Allah, may he be exalted: “And those in whose wealth is the recognized right for the needy (who ask and one who is presented [for asking for some reason])” [Qur’an, Surah 70 (Al-Ma’arij), Verses 24-25]

<table>
<thead>
<tr>
<th>Number: [left blank]</th>
<th>PA emblem</th>
<th>The State of Palestine [sic]</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Ministry of Endowments and Religious Affairs</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Charity Fund Department</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Tulkarm Charity Committee</td>
</tr>
</tbody>
</table>

Bill of lading

[Receipt No] B No 16797

Dinars [crossed out in original] Fils [crossed out in original]

$10,400

Received from: The gentlemen of the Union of Good through Al-Tadhamun Charitable Society

Amount: Ten thousand four hundred dollars.

For: Support of Palestinian produce and the olive harvest. Transfer according to check no. 32 + 34 dated 18/3/2002. For the Society’s account in the Cairo Bank.


[Signature]

Authorization: Accountant
Appendix C (2)

Original Document

[Image of a document with Arabic text]
Bank transfer from the Union of Good to Tulkarm Charity Committee

The honorable gentlemen, the Tulkarm Charity Committee

<table>
<thead>
<tr>
<th>Cairo Amman Bank</th>
<th>Statement of Account</th>
<th>Cairo Amman Bank</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Tulkarm</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Printing Date:</td>
<td>16/5/2002</td>
<td></td>
</tr>
<tr>
<td>Printing Time:</td>
<td>11:07:59</td>
<td></td>
</tr>
</tbody>
</table>

The honorable gentlemen, the Tulkarm Charity Committee

<table>
<thead>
<tr>
<th>Account No:</th>
<th>02/500/271237/00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account Type:</td>
<td>Checking</td>
</tr>
<tr>
<td>Currency:</td>
<td>American dollars</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Balance</th>
<th>Transaction</th>
<th>Credit</th>
<th>Debit</th>
<th>Valuta Date</th>
<th>Description</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>52875.19C</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Balance transferred</td>
<td>14/02/02</td>
</tr>
<tr>
<td>42875.19C</td>
<td></td>
<td></td>
<td>10,000.00</td>
<td>14/02/02</td>
<td>Check to cash 0000000000521</td>
<td>14/02/02</td>
</tr>
<tr>
<td>48275.19C</td>
<td></td>
<td>5,400.00</td>
<td></td>
<td>18/03/02</td>
<td>Check [local] currency 00000000034</td>
<td>18/03/02</td>
</tr>
<tr>
<td>53275.19C</td>
<td></td>
<td>5,000.00</td>
<td></td>
<td>18/03/02</td>
<td>Check [local] currency 00000000032</td>
<td>18/03/02</td>
</tr>
<tr>
<td>68270.19C</td>
<td></td>
<td>14,995.00</td>
<td></td>
<td>16/05/02</td>
<td>Incoming check / Qatar Charitable Society</td>
<td>16/05/02</td>
</tr>
</tbody>
</table>

[Handwritten note:] The transfer of the Qatar Charitable Society – food packages

| C=Credit | 25,395.00 | 10,000.00 | Transactions total |
| D=Debit  | 3         | 1         | Transactions number |

Automatic payment of Palestinian Communications Company bills – a new service we offer you
<table>
<thead>
<tr>
<th>البيان</th>
<th>من</th>
<th>إلى</th>
</tr>
</thead>
<tbody>
<tr>
<td>مبلغ المبرزة حالياً لا يدل على صحة</td>
<td>3454</td>
<td></td>
</tr>
</tbody>
</table>

لم يتم التحقق من صحة هذه البيانات.
Appendix C (4)

Defining Tulkarm Charity Committee needs to the Union of Good, including terrorism-related needs (financial aid to families of shaheeds, prisoners and the wounded)\(^7\)

\(^7\). From documents found in the Arab Bank file in the offices of the Tulkarm Charity Committee, February 25, 2004.

**Translation**

*In the name of Allah the all-merciful*

<table>
<thead>
<tr>
<th>Ministry of Religious Endowments</th>
<th>Palestinian National Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tulkarm Charity Committee</td>
<td>Department of Charity Funds</td>
</tr>
<tr>
<td>Email: <a href="mailto:zakat_tulkarem@hotmail.com">zakat_tulkarem@hotmail.com</a></td>
<td>Fax: 2678316</td>
</tr>
<tr>
<td></td>
<td>Telephone: 2673172</td>
</tr>
<tr>
<td></td>
<td>Date: 8 Dhu al-Qi'dah, Hejira year 1423</td>
</tr>
<tr>
<td>[Gregorian] Date: 9.2.2003</td>
<td></td>
</tr>
</tbody>
</table>

[To:] The dear brothers of the Union of Good

*In re: The needs of the Tulkarm district*

May peace be upon you, and the mercy of Allah and his blessings.

To the matter at hand: After having examined the situation in the district and its needs were thoroughly studied, I would like to go into detail, as follows:

1. **Aid:**
   A. Organizing a monthly food operation – a minimum of 5,000 food packages per month.
   B. Financial support for families – a minimum of 2,000 families.

2. **Education:**
   A. School bags – a minimum of 17,000 school bags.
   B. Partial payment of school and university fees.
   C. School uniforms.
   D. Support of charity schools to develop their functioning and raise their level.

3. **Humanitarian projects:**
   A. Construction of a school.
B. Construction of cultural centers.
C. Establishment of endowment projects to support various [other] projects.
D. Construction of mosques.
E. Construction of orphanage.
F. Construction of a center for vocational education of young men and women.
G. Construction of a workshop to employ workmen.
H. Construction of an assembly hall for lectures and public events.
I. Construction of a center to foster the gifted and creative.

4. Health
A. Support of hospitals with medications, medical equipment, instruments and salaries.
B. Signing agreements for needy families.
C. Organizing free public medicine.
D. Organizing specific medical operations [to deal with] specific diseases.

5. Da‘wah:
A. Support for the construction of public libraries and mosques.

---

8. Da‘wah, literally “preaching, reading, propaganda; in reality religious-cultural indoctrination which uses all the communications media among people to change their culture and to turn them into believing [Muslims]:” from Uriah Forman, *Islam* [Hebrew], Ma'arachot Publishing, Tel Aviv 2002, p. 322.

B. Printing and distributing *da‘wah* publications.
C. Distributing audio cassettes of lectures.
D. Establishing a local TV station.
E. Support of competitions.
F. Encouraging traditional dress among young women interested in commitment [to Islam] by distributing free garments.

6. Children:
A. Clothing for the two holidays [Eid al-Adha and Eid al-Fitr].
B. Winter clothing (outer garments).
C. Heating (blankets)
D. Holiday gifts.
E. Support for summer clubs [i.e., camps].
F. Establishing a mobile library for children in outlying areas.
G. Support of kindergartens.
H. Constructing a clubhouse for children.

7. Orphans:
A. Covering the auxiliary study program in the schools.
B. Covering medical treatment program.
C. Covering the educational program.
D. Covering leisure time programs.

8. Individuals with special needs:
A. Establishing a department to provide natural treatments for the handicapped of the intifada.

---

9. Many of which were found in the offices of various "charitable societies" and "charity committees," and some of which preach hatred and terrorism.
10. According to a document found in the offices of the Hamas-affiliated Sunnah and Qur’an Association, the Association manufactures “preaching cassettes which will strengthen individuals in their contacts with the enemy.” The cassettes in question deal with indoctrination intended to influence those recruited to Hamas to perpetrate acts of terrorism.

11. There is nothing altruistic in Hamas’ support of children and orphans. It is used to indoctrinate them with Hamas’ variety of radical Islam and to create a new generation of Hamas supporters and activists.

12. The children at the summer camps are inundated with messages of hatred and terrorism, and often receive semi-military training.

---

B. Establishing a vocational training center for those who are handicapped as a result of the intifada.
C. Covering the expense of purchasing auxiliary equipment for handicapped mobility.
D. Establishing a club for senior citizens to treat and ease the situations of those who have no one to support them.

9. Buildings which were destroyed and damaged:
A. Constructing houses to replace those which were destroyed.
B. Participating in repairs.
C. Providing immediate aid.

10. Seasonal projects:
A. Sacrifices.
B. Fast-ending [meals during the Muslim holy month of Ramadan].
C. Charity for the end of the fast.

11. Agricultural workers:
A. Purchasing olive oil from the growers and distributing it to the poor.
B. Aiding olive growers during the harvest by sending laborers.
C. Purchasing dairy products, processing them and distributing them to the poor.
D. Providing aid in constructing roads in agricultural areas.
E. Purchasing poultry from farmers and distributing it to the poor.
F. Purchasing eggs from farmers and distributing them to the poor.

12. Absorption and employment:
A. Programs for the employment of laborers and professionals.
B. Programs for the employment of engineers.
C. Programs for the employment of teachers and propagandists.

13. Training:
A. Funding limited income-bearing programs for needy families.
B. Providing various courses for girls by establishing a special center.

13. Such aid is also given to families whose houses were razed by Israeli security forces, which destroy the homes of terrorists who perpetrated suicide bombing attacks; in all probability, such aid increases the motivation of would-be Palestinian terrorists to involve themselves in the perpetration of such attacks.

14. Prisoners:
A. Monthly financial aid to the families of married prisoners.
B. Providing aid to prisoners within their prison cells.
C. Aid for the prisoners' lawyers.

15. Martyrs (shaheeds):
A. To take responsibility for the families of married shaheeds.
B. To provide financial support for the tuition of the children of shaheeds, especially for those who are university students.

16. The wounded:
A. Aid for the families of married wounded individuals, especially the crippled or those who need an extended period of therapy.
B. Covering the costs of treatment.

17. Youth:
A. Support of youth clubs.
B. Support of various youth activities.

Chairman of the Charity Committee
Hosni Hassan al-Khawajah [Hamas activist, head of the Tulkarm Charity Committee]
Copy for the general file
Copy for the specific file

B. Kh./M.S.

14. The support of prisoners, the wounded and the families of shaheeds is another aspect of Hamas' terrorism supporting infrastructure.
الأخلاق: إلتلاف الإجراءات المتبعة.

الموضوع: استحسان محاكمة شخصية وتعريضه وسرقة أمواله.

السلام عليه ورحمة الله وبركاته:

بعد دراسة أوضاع المخالفة واستطاعة الإجراءات أرجو أن أخبر ما يلي:

الأولى: الإغلاق:

1. تعميم عدة مرات على القضاء على تغيير أي تغيير في الأوضاع والظروف.
2. كلفة الأمر نحو عشرة (100) ألف.

ثانياً: المليء:

2. إلغاء المدة المحددة إلى أجل الأجل والوقت.
3. الرسوم.
4. دعم الموافقة على تطورات أدائها ورفع مستوىها.

ثالثًا: المشارك الإشرافية:

1. إلغاء المدة.
2. إلغاء المراكز الإدارية.
3. إلغاء المشارك الإشرافية.
4. إلغاء المشارك الإشرافية.
5. إنهاء المحاكمة.
6. إلغاء المشارك الإشرافية.
7. إنهاء المحاكمة.
8. إلغاء المشارك الإشرافية.
9. إنهاء المحاكمة.

أخيرًا: المشارك الإشرافية.

1. إنهاء المشارك الإشرافية.
2. إنهاء المشارك الإشرافية.
3. إنهاء المشارك الإشرافية.
4. إنهاء المشارك الإشرافية.
5. إنهاء المشارك الإشرافية.
6. إنهاء المشارك الإشرافية.
7. إنهاء المشارك الإشرافية.
8. إنهاء المشارك الإشرافية.
الصحة
1. دعم المستشفى بالأدوية والإمدادات الطبية والأجهزة والأرامل.
2. إقامة التحصيلات الخادمة للطوارئ.
3. تنظيم جلسات طبية خاصة عامة.
4. تنظيم حالات طبية متخصصة لأمراض معينة.

الدعوة
1. دعم إنشاء المكتبة العامة في المساحات.
2. طباعة النشرات الدعوية وتوزيعها.
3. توزيع أوراق خلاصة.
4. دعم مراكز الفقه القرآني الكريم.
5. إنشاء معهد تدريبي.
6. دعم السابقات.
7. تشجيع الت масс الشرعي للقيادات الراغبة بالإلزام برعاية محسّنة.

الأطفال
1. إنشاء كميات متفقة للأطفال خذمة أطفال الخريج.
2. الكواصة الإرشادية (تسري).
3. إنشاء مكتبة أطفال في المدينة.
4. دعم حالات الأطفال.
5. فرحة العيد وال واحدات.
6. إقامة نادي خاص بالأطفال.
7. دعم الأنشطة البدنية.

الإعاثة
1. تنفيذ برامج للوقاية في المدارس المدرسية.
2. تنفيذ برامج للرعاية الصحية.
3. تنفيذ برامج لسديرة.
4. تنفيذ برامج للفعّال.
لاهماً - ذوي الحاجات الخاصة:
1. إنشاء قسم للعلاج الفعلي لتأهيل معاي الإعاقة وغيرهم.
2. إنشاء مركز تأهيل مهني للعمال جراء الإعاقة وغيرها.
3. متابعة علاج شرائط الأدوات المساندة - شركة التأمين.
4. إنشاء نادي للايتين يقدم الرعاية للمسنين الذين لا يوجد لهم معل ومشرف عليهم.

 تماماً - البيت المهدوم والمضراً:
1. إنشاء بيوت للذين فقدت بيوتهم.
2. الساعدة في إصلاح الاضرار.
3. تقديم التمويل للمسنين.

عاشرًا - الاحزاب المعنوية:
1. الأحادي.
2. انطار الصائم.
3. سدة الفطر.

حادي عشر - المزارعين:
1. شراء زيت الزروع من المزارعين وتوزيعه على الفقراء.
2. مساعدة مزرعي الزروع بأماني الفقراء توفير العمال.
3. شراء منتجات الحليب وتصنيعه وتوزيعه على الفقراء.
4. الساعدة في حق الفقراء الرامية.
5. شراء الدجاج من المزارعين وتوزيعه على الفقراء.
6. شراء البضائع من المزارعين وتوزيعه على الفقراء.

ثاني عشر - الاستخدام والنشر:
1. برامج تشغيل曹ال من منتديات.
2. برامج تشغيل منتسبي.
3. برامج تشغيل مندوبين وداعية.
Appendix D

The transfer of funds from the Union of Good to the Hamas-affiliated Ramallah-Al-Bireh Al-Islah Charitable Society

Overview

- Al-Islah ("Reform") Charitable Society was founded in 1984 as a Muslim Brotherhood organization. It is one of Hamas' largest "charitable societies" in the West Bank and operates a number of branch offices; its most prominent is in Ramallah. Due to its connections with Hamas, it was outlawed by Israel in 2002.

In addition to its broad program of social activity, it is involved in terrorism-supporting activities:\footnote{15. Al-Islah Charitable Society in Ramallah's activities in support of terrorism was described in its official bulletin for 2000, where it reported details about its various branches (henceforth "the 2002 Al-Islah report").} the transfer of funds for the families of "martyrs" and imprisoned Hamas members, and for Hamas terrorist-operatives; aid to the wounded; the association for rebuilding houses razed by the Israeli army, with priority going to the families of Hamas terrorists who were killed by Israel or who perpetrated suicide bombing attacks in Israel;\footnote{16. For example, Muhyi al-Din Sharif, who until his death was one of the top wanted Hamas terrorists in the West Bank. During Operation Defensive Shield (April 2002) a document was found in the Society's offices relating to the cost of rebuilding houses razed by the Israeli army. Almost all the houses on the list belonged to} financial support of Hamas terrorist-operatives.
senior Hamas terrorists.

- For example, during Operation Defensive Shield (April 2002) receipts were found for funds Al-Islah Charitable Society in Ramallah transferred to Hamas terrorist-operatives who were heads of its terrorist infrastructure in Ramallah.

A receipt (in Hebrew) for a payment of 2,000 shekels for relatives of sheikh Muhammad Abu Tir, a high-ranking Hamas terrorist-operative imprisoned in Israel. It was found in the offices of Al-Islah Charitable Society in Ramallah during Operation Defensive Shield (April 2002) with similar receipts for other Hamas terrorists involved in attacks against Israel.

- Jamal Muhammad Farah al-Tawil, founder and Chairman of the Society, uncle of a suicide bomber, was a senior Hamas activist in the West Bank and one of those deported to south Lebanon in December 1992 (currently – February 2005 – in prison). He was in constant contact with the Hamas leadership in Syria and Lebanon, regularly received funds for which he opened an account at the Arab Bank in Ramallah. In his interrogation he admitted to opening a branch of Al-Islah Charitable Society to provide legal cover for the transfers of Hamas funds (See below). He provided financial aid for imprisoned Hamas members and their families and transferred funds to those in charge of Hamas’ terrorist-operotive infrastructure in Ramallah. When he was arrested he was replaced by Muhammad Omar Hamdan, a Hamas terrorist who was arrested by Israel.

17. According to a Palestinian Preventive Security document composed on February 15, 2001, and found during Operation Defensive Shield (April 2002), funds sent from Saudi Arabia to Hamas for prisoners were given exclusively to Hamas members, and the balance was hidden by Hamas. The situation was revealed when it became apparent at one of the prisons in Israel that some prisoners were receiving funds while others were not.

- The Palestinian Authority, aware of the Society’s involvement with the Hamas infrastructure, closed its offices on December 15, 2001; however, it renewed its activities a short time later and continues its operations uninterrupted.

- The Society receives money from Islamic charity funds and foundations all over the world, especially from the Gulf States and Europe, among them American Executive Order 13244-designated Hamas-affiliated organizations, such as Interpal in Britain, Al-Aqsa Fund in Germany, CBSP in France and the Holy Land Foundation in America. It also serves as an arm of the UG, through which it channels donations into other Hamas institutions in the central West Bank Region.
Palestinian terrorists in an Israeli jail holding a sign expressing thanks to Al-Islah Charitable Society, Ramallah, and to the Islamic Development Fund [Interpal] in London, for their support of “the unfortunate, the orphans and the imprisoned” (Al-Islah Charitable Society report, 2000).

From Jamal al-Tawil’s sentencing, after a plea bargain had been reached and he had been given a three-year sentence plus a suspended sentence and fined 5,000 Israeli shekels (Military court file #3559/02, November 9, 2003):

“The accused was convicted, having confessed to committing the crime of belonging to and being active in an illegal organization, and between 1997 and the time of his arrest, having been a member of Hamas. As such he met [a Hamas] emissary from abroad and received letters which he passed to a third party; that occurred on four occasions, and by doing so he was guilty of performing a service for an outlawed organization. The accused was also convicted of holding office in Hamas, when from 1997 until his arrest he served as chairman of the organization’s prisoners’ committee, and acted in that respect as detailed in the indictment. From 2000 on he served as chairman of Al-Islah Charitable Society, which also dealt with prisoners, and in the middle of 2001 was appointed local Hamas spokesman. The accused was in contact with senior members of the organization [Hamas]. Lastly, the accused was convicted of possessing weapons in contravention of Paragraph 53 (A) of [Israeli] Security Orders from March 2001 until his arrest being in possession of two pistols.”
Transfer of financial aid from the Union of Good to Al-Islah Charitable Society for summer camps

18. From a document found in the offices of Al-Islah Charitable Society, Ramallah, on February 25, 2003.

Translation
In the name of Allah the all-merciful

To: The chairman of Al-Islah Charitable Society, Ramallah

Union of Good Project

In re: Support for summer camps

May peace be upon you, and the mercy of Allah and his blessings

We thank you and all the supporting institutions for your contribution of one thousand (1000) dollars for the associations which joined the Union [of Charitable Societies], and which operated camps in their areas during the past summer vacation. The associations are:

1. The Muslim Youth Association, Al-Ram 1,000 dollars
2. Al-Jib Charitable Society, Al-Jib 1,000 dollars
3. Al-'Issawiya Charitable Society, Al-'Issawiya 1,000 dollars
4. The Palestinian Association for Development and Children, Kafar ‘Aqab 1,000 dollars
5. The Jericho Women’s Association, Jericho 1,000 dollars
6. The Beit Safafa Charitable Society, Beit Safafa 500 dollars

We hope the cooperation between the Union [of Charitable Societies] and your important associations will continue, and provide services and support for the groups which need them.
May peace be upon you, and the mercy of Allah and his blessings

[Signed]

‘Abd al-Rahim Barbar

Chairman of the Union of the Charitable Societies

Jerusalem

[Stamp of the Union of the Charitable Societies, Jerusalem district]

19. As noted, the summer camps serve as radical Islamic indoctrination centers, and sometimes as centers for semi-military training.

Appendix D (1)

Original Document
Appendix D (2)

Transfer of financial aid from the Union of Good to Al-Islah Charitable Society for distribution to needy families

Translation
In the name of Allah the all-merciful

<table>
<thead>
<tr>
<th>Union of Good</th>
<th>[UG emblem]</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ramallah – Ramoun</td>
<td>Jerusalem</td>
</tr>
<tr>
<td>Commercial Center²⁰</td>
<td></td>
</tr>
<tr>
<td>Telephone: 2966838</td>
<td></td>
</tr>
</tbody>
</table>

The Hundred and One Day fund-raising drive to alleviate the distress of the Palestinian people and support for its firm resistance

Central/Western [West] Bank District

Date: 12.12.2001

[To]: The honorable brothers at Al-Islah Social Charitable Society – Jerusalem, may Allah bestow his generosity upon you

In re: Support of [Palestinian] produce

May peace be upon you, and the mercy of Allah and his blessings

Al-Islah Social Charitable Society – Ramallah, hereby informs you with great love that your institution has been granted the sum of $990 for the purchase of poultry to be distributed to needy families.

[The money] has been given by the Palestinian Fund for Relief and Development [i.e., Interpal] in Britain; Al-Aqsa Institution in Germany, Holland, Belgium and Denmark; Sanabil Al-Aqsa in Sweden; the Charitable Society for the Support of Palestine in France; and the Committee for the Support of Palestine in Switzerland [Note: All Executive Order-designated Hamas-affiliated funds and foundations which transfer financial contributions to Hamas' civilian infrastructure in the PA-administered territories].

Yours very sincerely

The Union of Good fund-raising drive – Jerusalem

Coordinator of the Central Region

[Signature]

Note:

- We request a list of beneficiaries.
- We should receive it immediately, and the accounting will be done afterwards.

<table>
<thead>
<tr>
<th>The Noon Center for Qur’an Studies</th>
<th>The Society for the Care of Orphans and the Needy – Jericho</th>
<th>Al-Islah Social Charitable Society – Jerusalem</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Sur-Baher Charity Committee – Jerusalem</td>
<td>The Islamic Union – Ramallah</td>
<td>Al-Islah Social Charitable Society – Jericho</td>
</tr>
<tr>
<td>and other institutions</td>
<td>The Legacy Association – Jerusalem</td>
<td>The Islamic Charitable Society – Al-Bireh</td>
</tr>
</tbody>
</table>

**Note**: The organizations appearing in the document's lower margins are all Hamas-affiliated institutions belonging to its civilian infrastructure.

20. The building, located in Ramallah, houses the offices of Al-Islah Charitable Society as well as other Hamas-affiliated institutions.
عنوان: إصلاح الخير

الموضوع: دعم النجاة

العالم: جمعية الإصلاح الخيري والاجتماعي - رأس 아ركم، الله

الإطار: 2006/12

التحضير: توعية تعلمكم جمعية الإصلاح الخيري والاجتماعي - رأس أركم

النوع: 450 كم/كم شرطة عدد من الدواجن توزع على الأسر المحظورة


مع فائق الاحترام

جنة الإصلاح - ييت الموالي

ملاحظة:

- تزودنا بقوائم المستفيدين
- يجوز فوراً في الحساب فيما بعد

الцип: مسق منطقة الوسط
Appendix E

The names of organizations and bodies belonging to the Union of Good.

Overview

- **Two types of Islamic institutions** belong to the UG:
  - **Those located in the Arab world**: Algeria, Bahrain, Egypt, Kuwait, Lebanon, Morocco, Qatar, Saudi Arabia, Sudan, the UAE, Yemen.
  - **Those in the West**: Most prominently Britain, but also Belgium, France, South Africa, Sweden and Switzerland.
  - Some of the institutions are *Hamas-affiliated Executive Order 13224-designated groups* or Islamic institutions which support, among other things, Hamas' civilian infrastructure in the PA-administered territories.

Union of Good members

- The following is a list of the institutions, bodies, organizations, funds and foundations which comprise the UG, according to its English-language Internet site (April 2003):
  - The Charitable Works Society, Bahrain
  - The Islamic Society, Bahrain.
  - The International Islamic Council for Da'wah and Relief, Egypt
  - The Palestinian Support Committee, Kuwait: a subcommittee of the International Islamic Charity Organization, which uses it to support Hamas institutions in the PA-administered territories. It was outlawed by Israel in 2002.
  - Al-Abrar Charitable Society, Lebanon
  - Jerusalem Support Committee, Lebanon
  - The Palestinian and Lebanese Families Welfare Trust, Lebanon
  - The World Assembly of Muslim Youth (WAMY), Saudi Arabia: An international Muslim organization, most of its financial support for the PA-administered territories is transferred through Hamas' civilian infrastructure. It was outlawed by Israel.
  - The Ansar Charitable Society, Sudan
  - The Islamic Da'wah Association, Sudan
  - The Social Reform Society, Yemen
  - Al-Aqsa Islamic Charitable Society, Yemen

1. In Israeli assessment, another name for the Islamic Charitable Society for the Preservation of Holy Al-Aqsa, a terrorism-supporting fund designated by Executive Order 13244.


- Families Relief, Britain


- Human Appeal, Britain: An international Islamic charity institution which provides a great deal of support for Hamas
institutions in the PA-administered territories.

- **Islamic Relief, Britain**

- **Muslim Aid, Britain**: An Islamic charity institution headed by Yussuf Islam, formerly the singer Cat Stevens. He was recently (September 2004) denied entrance to the United States and earlier to Israel because of his involvement in the funding of Islamic institutions suspected of being involved in supporting terrorism.

- **Muslim Hands, Britain**

- **The Human Relief Foundation, Britain**

- **Comité de Benfaisance et de Secours aux Palestiniens (CBSP -- Palestinian Support Committee), France**: A Hamas-affiliated foundation designated by American Executive Order 13224.

- **Al-Aqsa Foundation, Holland**: A Hamas-affiliated foundation outlawed by Israel in 1997 and classified as a terrorist organization in 1998. The Dutch branch was included in the European Union's list of terrorist organizations in June 2003 and designated by American Executive Order 13224, which freezes the assets of terrorism-supporting entities.

- **Sanabil Al-Aqsa, Sweden**: Suspected of being a Hamas-affiliated foundation. It was designated by American Executive Order 13224 on May 29, 2003 and is currently (January 2995) under investigation in Sweden.

- **The Palestinian Relief Society – ASP, Switzerland**: Suspected of being a Hamas-affiliated foundation, it mainly supports Hamas institutions in the PA-administered territories. In August 2003 it was designated by American Executive Order 13224.

- **Benoni Muslim Jamaat, South Africa**

- **Jamaiatul Ulama – Transvaal, South Africa**

- **Johannesburg Charitable Organization, South Africa**

- **Kwa Zulu Jamaiatul Ulama, South Africa ( Natal)**

- **Muslim Hands, South Africa**

- **Muslim Judicial Council, South Africa**

- **Muslim Students Association – Gauteng, South Africa**

- **Muslim Youth Movement, South Africa**

- **South African National Zakkah Fund, South Africa**

- **Soweto Muslim Association, South Africa**

- **Sunni Ulama Council – Gauteng, South Africa**

- **Waqf al-Waqifeen, South Africa**

- **Channel Islam International, South Africa**

- **Radio Islam, South Africa**

- **Radio 1584, South Africa**

- **The Voice, South Africa**

- **Voice of the Cape, South Africa**

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Note: The Jerusalem Fund for Human Services, Canada, is suspected of being a Hamas-affiliated fund. At the end of 2001-beginning of 2002 it changed its name to Irfan and was later taken off the roll of the UG. See our bulletin on IRFAN, [www.intelligence.org.il](http://www.intelligence.org.il)
In addition, there are names of funds and foundations which appear only on the UG's Arabic site:

- The Saudi Arabian Committee for the Support of the Al-Aqsa Intifada, Saudi Arabia: A government committee headed by the Saudi Interior Minister. It was established after the outbreak of the current ongoing violent Palestinian-Israeli confrontation, late September, 2000. During its first two years it transferred millions of dollars to the PA-administered territories, most of it through Hamas organizations. The money has been used to support Hamas' terrorism infrastructure, including the families of suicide bombers. Yielding to massive international pressure, today (January 2005) the Committee supports bodies which are chiefly neutral or affiliated with the Palestinian Authority.

- The International Islamic Relief Organization (IIRO), Saudi Arabia: A radical Islamic-oriented aid organization which transfers part of its aid to Hamas-affiliated institutions in the PA-administered territories.

- The Red Crescent, UAE
- The UAE Committee for the Support of the Palestinian People
- The Sheikh Muhammad bin Rashed Institution
- The UAE Charitable Society
- The Sharqa House of Charity, UAE
- The Organization of Charitable Works, UAE: An Islamic aid group which provides much support for Hamas institutions in the PA-administered territories.

- The Human Aid Society / Physicians Union, Egypt
- The Arab Physicians' Committee for Aid and Emergencies, Egypt
- The Office of Commerce and Industry, Bahrain
- The Charity Institution of Sheikh 'Id Aal Thani, Qatar: An Islamic institution, some of whose beneficiaries are Hamas-affiliated institutions in the PA-administered territories.

- The Qatar Charitable Society, Qatar: An Islamic institution, some of whose beneficiaries are Hamas-affiliated institutions in the PA-administered territories; in November 1999 it was accused of supporting radical Chechen Islamic terrorist organizations.

- The Yemeni Association of Religious Scholars
- The Association for Charitable Deeds, Yemen
- The Union of Good / Lebanon, under the inspection of the Zakat (Charity) Fund / Dar al-Fatwa, Lebanon: The Hamas Internet site reported (January 6, 2003) that "the Palestinian Monetary Authority confiscated a number of checks donated by the UG / Lebanese branch on the ground that they were intended for the support of terrorism."

- The Movement for Unity and Reform, Morocco
- Al-Irshad Charitable Society, Algeria

Appendix F

Encouraging terrorism: The fatwa of sheikh Yussuf al-Qardawi, chairman of the board of the Union of Good, permitting – and even encouraging – the participation of Muslim women in the perpetration of suicide bombing attacks.

Overview

The following fatwa of sheikh Dr. Yussuf al-Qardawi, chairman of the board of the UG, was taken from the Hamas Internet site (www.palestine-info.info, January 17, 2004). It was first published in March 2002 in the Hamas journal
The fatwa was issued shortly after Wafaa' Idris, the first Palestinian Muslim woman to perpetrate a suicide bombing attack, blew herself up at the entrance to a shopping mall in Afula (a city to the south-east of Haifa in the northern part of Israel) on January 27, 2002. The fatwa came in response to an inquiry which appeared in Filisteen al-Muslima, directed to al-Qardawi, who in that context was perceived by Hamas as the most important Sunni Muslim religious authority, despite the fact that he was not a Palestinian.

1. In the intervening two years 39 Israelis were killed in suicide bombing attacks perpetrated by Palestinian women and close to 300 were wounded. Responsibility for most of the suicide bombing attacks were claimed by Fatah / Tanzim and the Palestinian Islamic Jihad, and not by chance. Hamas had serious religious inhibitions about sending women terrorist organizations, regardless of Al-Qardawi’s fatwa. Rim Salih al-Riyashi, who perpetrated the suicide bombing attack at the workers’ terminal at the Erez checkpoint, was the first Hamas female suicide bomber.

According to the fatwa, Muslimwomen are permitted to perpetrate suicide bombing attacks, and certain restrictions regarding dress and escort to the proposed site may be lifted to facilitate the perpetration of such attacks and to encourage Muslim women to perpetrate them.

January 2004, Rim Salih al-Riyashi, the first Hamas Palestinian Muslim female suicide bomber, perpetrated an attack at the Palestinian workers’ terminal at the Erez industrial park checkpoint Gaza. Three Israeli soldiers and a civilian were killed and 10 civilians were wounded.

Al-Qardawi’s fatwa

The fatwa of the [Islamic] scholar, Dr. Yussuf Qardawi, relating to the participation of women in suicide [i.e., martyrdom or sacrifice of a Muslim's life for the sake of Allah] actions (al-‘amliyyat al-ishtishhadiyya)

Translation

For the March 2002 edition of the monthly magazine Filistineen Al-Muslima the honorable Dr. Yussuf al-Qardawi was asked about the practical aspects of having (Muslim) women carry out suicide bombing attacks. He answered as follows:

“Suicide actions are the most exalted aspect of the jihad for the sake of Allah, committed by [a Muslim] individual who sacrifices his life ‘cheaply’ for the sake of Allah. For such an individual, what is written in the Qur’an is considered important: ‘And there is the type of man [a believing Muslim] who gives his life to earn the pleasure of Allah.’ [Surah 2 (Al-Baqarah), the first part of verse 207]. That is, the individual who commits suicide for personal reasons [muntahir] despairs of life because of...
some failure, and he wants to end his life. However, the act of sacrificing one's life for the sake of Allah [istishhad] is an act of heroism. Most Muslim scholars view it as one of the most exalted aspects of jihad.

"When it is asserted that the jihad is a jihad all Muslims must participate in – [that is, in the situation in which] an enemy has invaded a [Muslim] community – then women are required to engage in such a jihad side by side with their men. [In this case, Muslim] legal scholars stated that: when [a situation occurs in which] an enemy invades a [Muslim] community, its inhabitants are duty bound [to announce] a general enlistment. Then women [may] leave [to take part in the jihad] without [the necessity of asking] their husbands' permission, since it is not necessary to obey a mortal when it is a case of disobeying a command of the Creator. In addition, since general good is more important than personal good, when a contradiction arises between the right [i.e., the good] of humans and the right [i.e., the good] of the group, the right [i.e., good] of the group is more important, since [the implication is] realizing the interests of the nation. Therefore, I am of the opinion that women may fulfill a role in such a jihad to the best of their ability. [In such a case] those who organize a jihad operation [al-'amaliyyah al-jihadiyyah] are entitled to recruit [Muslim] women who believe in this cause and who are able [in such a situation] to reach a status which [even] [Muslim] men cannot attain.

"With regard to the issue of an escort, the male Muslim of the woman [mahram]: [in that context] we say that a [Muslim] woman may go on a hajj [pilgrimage to Mecca] with [other] believing women without [the escort of a mahram] as long as the way is safe. In fact, [nowadays] a [Muslim] woman does not travel through certain types of desert because of fear [for her safety]. For that reason, she goes by train or plane. [Note: Thus it follows that a woman is permitted to go out on a suicide bombing attack, which is part of jihad, without a male relative escort, as is determined by Muslim law, for it is the same as going on a hajj, paving the way for Muslim women to perpetrate suicide bombing attacks.]

"With regard to the issue of [traditional Muslim] head covering [hijab]: A woman is permitted to [also] wear a [modern] hat to cover her hair. [In addition,] when necessary – assuming that in embarrassing moments she is forced to remove her head covering to be able to carry out the action, going to her death for the sake of Allah – [she is permitted to do so] because she is not prettifying herself or exhibiting herself [in public]. Therefore, [in such a situation,] should we be apprehensive lest she uncover her face and remove her hair covering [in public]? In the final analysis, the problem is [therefore] solved and there is no difficulty [Note: Al-Qardawi thus makes it even easier for women to perpetrate suicide bombing attacks.]

[In any case], I personally am of the opinion that it is the right of the committed [Muslim] sisters to take part and to play a role in the jihad, and (that it is also) their right to have the chance [or, to have the luck] [to participate] in a shahadah [the death of a martyr for the sake of Allah]."

Comments:

1. According to Islam only an accredited Mufti can issue a fatwa. Al-Qardawi is not formally defined as a Mufti. It would therefore seem that he consults respected Islamic scholars (‘ulama’ fuqahaa’) to give his opinion a firmer base and to show that he is using additional, authorized Islamic material which will help him make his case. Since al-Qardawi’s opinion is respected because of his broad Islamic (and apparently also Western) education, his fatwa has the nature of an opinion which bears with it a commitment to act.

2. During the time of the prophet Muhammad there were female jihad fighters. Therefore, there is an ancient Muslim historical precedent for the participation of women in jihad, including istishhad (in its original meaning of “death for the sake of Allah on the battlefield”).

3. Al-Qardawi’s fatwa is reminiscent of that of Dr. ‘Abdallah ‘Azzam, Al-Qaeda’s foremost ideologue, whose ideas were spread in the PA-administered territories by Hamas. ‘Azzam wrote in a seminal book, consisting of his fatwa and first published in 1984, that jihad was the action required (fardh ‘ayn) of every Muslim everywhere, regardless of gender, and not a collective, i.e., not necessarily individual, jihad (fardhkhilafyah) (as determined by most early Islamic scholars, who thus enabled individual Muslims to be exempt from joining a jihad).
3. The Hamas house organ, directed from Damascus and distributed from Britain. It was outlawed by Israel in 1995.

4. That is, an individual whose life is not important to him in this world: he does not consider his life as highly as he does the act he is supposed to carry out, and therefore he is easily able to relinquish it, while being rewarded with a better life in the afterworld.

5. Qur'anic exegesis notes that the Muslim individual referred to is one of high character: assertive, trustworthy, committed and willing to sacrifice his life for the sake of Allah or his fellow Muslims. He typifies the original Muslim forefathers, who are considered the pillars of Islam.

6. Mahram: blood relative whose degree of kinship is so close that a woman may not marry him, and thus he is the only individual permitted to accompany her – when necessary – whenever she leaves her home on a long journey. That is, a male Muslim escort.

Al-Qardawi's fatwa

Original Document

Appendix G

Profile of Sheikh Dr. Yussuf al-Qardawi, chairman of the board of the Union of Good

Dr. Yussuf Mustafa al-Qardawi was born in Egypt in 1926. He studied at Al-Azhar University, where he was active in the resistance to the British presence in Egypt (1881-1956), subscribing to the radical Islamic ideology of Hassan al-Banna, who founded of the Muslim Brotherhood in 1928. Because of his preaching against the British, and later against President Nasser's régime (1954-1970), he spent many years in prison. It is possible that his extremism led to his dismissal from Al-Azhar in 1961 and to his being appointed head of the university's branch in Qatar. However, that might
have been the event that made him a prominent autonomous cleric who was not dependent upon the institutions of the Arab countries.

1. Al-Azhar is the most ancient and respected Muslim institution of higher education in the Sunni Muslim world, founded in 971 A.D. to spread the word of Shiite Islam. In due course it became a Sunni Muslim institution. Located in Cairo, Egypt, it served as a Muslim religious institution for training Muslims to become qualified scholars from all over the world. In 1961 it became a university, serving its original purpose with branches in several countries and maintaining its worldwide reputation. In modern times it has become a hotbed of radical Muslims who spread its strict view of Islam all over the Muslim world as well as in Muslim communities in the West. It also has a council of Muslim scholars who occasionally publish Islamic religious edicts (fatwas) expressing their extremist views. Nevertheless, since it is under the control of the Egyptian government, its head, Muhammad al-Tantawi, duly serves the interests of the régime and takes a cautious tack. Accordingly, his views reflect the mood or policy of the régime, which changes from time to time, regarding such matters as, for instance, its attitude toward Israel and the Jews. For example, al-Tantawi either supported or banned the perpetration of Palestinian suicide bombing attacks in Israel and has participated in meetings of the so-called inter-religious dialogues (an international forum in which representatives of the main world religions participate, including religious Jews from both Israel and abroad.)

In 1977, with the support of the Qatar régime, he established the Department of Islamic Law (Shari'a) at the University of Qatar, and at the same time founded an institute for Sunnah research. To this day those institutions are an important focus of his religious activity. In addition, he advances positions contrary to the cautious official line taken by Al-Azhar (See footnote) and operates without interference from the authorities in Qatar.

2. Sunnah literally means "way of life, custom." The Sunnah is the Islamic oral religious tradition and is based on the prophet Muhammad's life as it appears in stories, sayings attributed to him or those close to him and in the decisions he handed down.

Today, for many Sunni Muslims, in both the Middle East and the rest of the Muslim world, as well as among Muslim communities in the West, al-Qardawi is the main authority on Muslim religious law. He is also a source of religious and spiritual authority for Hamas in the PA-administered territories and even for the Islamic Movement in Israel. Furthermore, he also provides Hamas with practical support in financing its terrorist activities through his role as director of the Union of Good.

By virtue of his being both an Islamic law authority and heading the UG, al-Qardawi gave Islamic legal justification to transferring charity funds to terrorist organizations such as Hamas under the heading of "financial jihad " [al-jihad bil-mal]. In a lecture given in the UAE in 2002 he noted that collecting money for the mujahideen (jihad fighters, or "Muslim holy warriors") was not a donation or a gift but a duty necessitated by the sacrifices they made for the Muslim nation. He was also appointed to the board of directors of the Al-Taqwa ("Muslim Piety") Bank, which was designated by American Executive Order 13224 as involved in financing terrorism.


Al-Qardawi has learned to use the mass media to improve his status and to spread his doctrine: he has his own program on Al-Jazeera (the Qatar-based most popular Arabic satellite TV network), an Arabic Internet site and an English language site called Islam-Online. As chairman of the European Fatwa Research Council, which he founded in 1997, he is also involved in Muslim affairs in European countries, and as recently as July 2004 he was officially invited (by Mr. Ken Livingstone, the Mayor of London) to Britain to expedite the establishment of a world union of Islamic scholars, whose goal would be to serve as a common source of authority for the entire Muslim world.

Al-Qardawi's high position in Sunni Islam adds authority to the fatwas he issues regarding Palestinian terrorism against Israel, which has become central to fomenting anti-Israel opinion throughout the Arab and Muslim world. He authorized, among other things, religious justification for Palestinian suicide bombing attacks, even if the victims were women and children (Al-Watan, Qatar, December 16, 2003). He was also the first to give a green light to the perpetration of suicide bombing attacks by Muslim women, and even encouraged them to do so (See Appendix E).

In August 2004 a conference to discuss pluralism in Islam was held in Cairo under the auspices of the Egyptian journalists' union. There Al-Qardawi presented a fatwa allowing the kidnapping and murder of American citizens in Iraq as a means of
pressuring the American army to withdraw its forces. He noted that “all the Americans in Iraq are soldiers, there is no difference between enlisted soldiers and civilians, and they must be fought because American citizens came to Iraq to serve the occupation. The kidnapping and killing of Americans in Iraq is a [Muslim religious] obligation to force them to leave the country immediately. Desecrating the bodies of the dead [on the other hand,] is forbidden by Islam.”4 Ten days later, in the wake of the strong reactions which followed, Al-Qardawi sent a fax to the editors of the Arab daily Al-Hayat in which he denied everything the press attributed to him relating to his statements.5

5. Responses of Muslim clerics and Arab intellectuals to al-Qardawi’s opinions can be found in the MEMRI bulletin of September 14, 2004 which appears on our Website, www.intelligence.org.il

Al-Qardawi is viewed as a relatively moderate religious authority with regard to social Islamic issues. However, his overall doctrine, especially its political aspects, especially regarding Israel, and despite its inter-Islamic reformist nature, does not reflect real openness to Western values and norms. That is evident not only from his strongly-worded anti-Israel rulings but also from his controversial outlook regarding relations between Islam and Europe, which proposes the “new conquest” of the European continent through Islamic religious-political preaching, (i.e., propaganda) and indoctrination (da’wah).6

A list of the Union of Good's board of trustees

1. Majlis al-'umanaa' in Arabic

Original Document (from the Union of Good's Internet site, November 2004)
Representatives of Palestine

Sheikh Ikrimah Sabri
Sheikh Hamid al-Bitawi
Bassam Nihad Jarar
Dr. Azam Nu'man
Salhoub
Sheikh Ra'ed Salah [the leading charismatic figure of the Muslim movement in Israel]
A memorandum and accompanying documents from Rashid Abu Shbak, head of Palestinian Preventive Security in Gaza, to Arafat about the activities of the Union of Good, presented as one of the organizations supporting Hamas.

Document No. 1

Translation

The Palestinian National Authority
Preventive Security
Gaza Strip

September 2, 2002

To: His honor the President [Arafat], the Commander in Chief,

Greeting of the homeland,

To the matter at hand:

To the matter at hand:

In re: The visit of [a delegation from] the Jordanian [office of the] Union of Good at the Islamic societies in Yemen.

I would like to inform you that on June 13, 2002, a delegation from the Jordanian [office of the] Union of Good visited the Islamic societies in Yemen. The delegation included [Hamas-affiliated] ‘Essam Yussuf, the Union's operational director [a post he still holds, January 2005]; Jihad Suwayilim, assistant director; Murad al-‘Adh'ilah, member [of the UG; Hamas and Muslim Brotherhood activist in Jordan, chairman of the Islamic Charity Committee for the Support of the Palestinian People].

The delegation met with Dr. Munir Sa'ad [Hamas activist]; Dr. Muhammad Siyam [Hamas representative in Yemen]; Omar al-Astal, from Hamas headquarters; Sheikh ‘Abdallah al-Ahmar [chairman of the Yemeni Parliament], founder of the Society for the Support of Al-Aqsa [Yemen's representative on the UG's board of directors]; Sheikh Muhammad Mu'ayyad, chairman of the Society; and ‘Ali Muqbil al-Jawabirah, the Union's director-general [Hamas activist in Yemen]. In addition, they met members of the Yemeni Reform [political] Party, [although] not with important Yemeni political figures.

This Union [of Good] is considered – with regard to material support – one of the biggest Hamas supporters [sentence emphasized in the original].

[Anticipating your] instructions,

[Signed] Your brother, Rashid Abu Shbak [head of Palestinian Preventive Security in Gaza]

Notes:

1. This document was accompanied by a letter from the head of the Palestinian Preventive Security's external activities administration to Rashid Abu Shbak which contained exactly the same details. The letter sent by Abu Shbak to Arafat quoted the one he had received.

2. The file also contained fax messages sent in August 2002 with information about the activities of the UG, Islamic charitable societies and contributions sent to the Palestinian people.
الأخ/ الرئيس... القائد العام
تحية الوطن وبعد ...
الموضوع/ زيارة جمعية انطلاق الخير الأردني للجمعيات الإسلامية باليمن
يرجى العلم بأن بتاريخ ١٣٠٠/٥/٢٠٠٢ قام وفد من جمعية انطلاق الخير الأردني زيارة الجمعيات الإسلامية باليمن وضم الوفد كل مـــ: عصام يوسف - المدير التنفيذي، وجهاد سمويل - نائب المدير، ومراد العضيلة - عضو، والقى الوفد كل من د. مدير سعد، د. محمد صيام وعبير الأسفل من بركة حماس وكذلك بالشيخ/ عبد الله الأحمصر، مؤسس جمعية نصرة الأقصى والشيخ/ محمد مؤيد رئيس الجمعية وعلى مقبل الحضرة مدير عام الجمعية، كما وتم اللقاء مع أعضاء من حزب الإصلاح اليمني ولم يلتقي الوفد الزائر بأي من الشخصيات السياسية اليمنية
ويعتبر هذا الاحتفال من أكبر الداعمين والم지원ين لحركة حماس
فادياً وعبيقاً.

أخوك...
رشيد أبو شباك

السلطة الوطنية الفلسطينية
الأمن الوقائي
قطاع غزة
السلطة الوطنية الفلسطينية
الإمارة الوطنية
قطاع غزة

الرقم: 2001
التاريخ: 2012

الاستلام:
العم العايل
د. أبو خالد

يرفع إليه

ذكرى اليوم الوطني للكافيرات للفلسطينيين بالقدس

منذ منذ عام 1948، قضى الفلسطينيون على يد الكافرون بالقداسة، وقامت الكافرون بالقدس على يد الفلسطينيين.

كما اتفقاؤوا على جميع الدولة، بعد دحرهم، وعمر أسفلت حائط برلين.

كما أوفرنا للصينيين، بعد دحرهم، تجربة بإمداد الأراضي.

هذا مكاسبنا في الأزمة.

ومن هذه الأيام، أرى أننا

فبAppName

د. أبو خالد

منحة
Document No. 2

Union of Good documents accompanying the Palestinian Preventive Security memorandum

- Abu Shbak's memorandum was accompanied by a number of documents describing the UG's goals and its activity in the PA-administered territories. Because of the poor quality of the fax messages they were not translated, with the exception of one (Document No. 2).

- The document deals with a fundraising drive held by the UG in the PA-administered territories and Israel, one of those it conducted during 2001-2002.
The Union of Good

The Hundred and One Day fund-raising drive to alleviate the distress of the Palestinian people and support for its firm resistance

The overall yield [of the fundraising drive]

The overall yield of the Union of Good – the One Hundred and One Day Drive:

<table>
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<tr>
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<th>Amount received ($)</th>
<th>Number of workers/activists</th>
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<tr>
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<td>1,848,071</td>
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<td>The Gaza Strip</td>
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<td>2320</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>8,078,917 [sic]</td>
<td>9006 [sic]</td>
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Overall yield for the Union of Good's first [illegible] fundraising drive:

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<td>Southern [West] Bank</td>
<td>2,855,199</td>
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<td>1,683,498</td>
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<td>Area 48 [within Israel's pre-1967 borders]</td>
<td>191,333</td>
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<tr>
<td>The Gaza Strip</td>
<td>4,576,865</td>
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<tr>
<td><strong>Total</strong></td>
<td>13,129,394 [sic]</td>
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Overall yield for the Union of Good's fundraising drive for solidarity and hope:

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<td>Central [West] Bank</td>
<td>310,264</td>
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<td>449,965</td>
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<tr>
<td>Total</td>
<td>3,432,007 [sic]</td>
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1. Note: Apparently a reference to charitable society activists who collected contributions for the Union of Good.
### حساب عام لاتفاقي الخير - حملة 101 يوم

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### حساب عام لاتفاقي الخير - حملة التضاح والامل

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14 - 71