



## APPENDIX C

### **International Relief Fund for the Afflicted and Needy (Canada)**

#### **Additional Background Information**

## Appendix C - Additional Background Information

This background summarizes events spanning the time from JFHS's application to register as a charity in 1992 to the point at which its operations were merged with IRFAN-Canada in 2001, highlights the relationship between JFHS and the Holy Land Foundation for Relief and Development (HLF) in Richardson, Texas, and draws out JFHS affiliations with individuals and organizations later identified through court decisions and listing actions to be key Hamas figures and organizational nodes.

1. On February 27, 1992, JFHS applied to register as a charity. Mr. Rasem Abdel-Majid (also known as Abu Basem), Mr. Ibrahim Al-Kurdi and Mr. Eltantawy Attia were listed as incorporating directors.<sup>1</sup>
2. In support of the application, in August 1993 JFHS supplied a copy of a letter sent to it on February 19, 1993 from Shukri AbuBakr, Executive Director of HLF, confirming JFHS's transfer to HLF of \$32,140 for the support of orphan relief and social services programs in the West Bank and Gaza Strip. JFHS also supplied a brochure highlighting its role in providing support to "416 Palestinians" expelled to southern Lebanon by the Israeli government in December 1992.<sup>2</sup> Following their return from Lebanon, starting in September 1993, many of these deportees went on to become key Hamas organizers and leaders.<sup>3</sup>
3. In October 1993, 'Abu Basem' (identified as being from Canada), attended the October 1993 Palestine Committee conference held in Philadelphia. According to HLF court exhibits, Abu Basem was present during the majority of the sessions, including discussions regarding Hamas control over zakat committees and hospitals. 'Abu Basem' also spoke about hoping to have his charity in Canada registered soon. The trial evidence documented that the participants of the conference agreed to operate "under an ostensible banner of political and humanitarian exercise to support Hamas' vital social recruitment effort."<sup>4</sup> A later, related court decision<sup>5</sup> noted the

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<sup>1</sup> See Appendix D, Tab 1

<sup>2</sup> Starting in 1990, Hamas members and sympathizers carried out a series of stabbing attacks. These attacks and the arrests and detentions carried out by the Israelis in response became known as the 'war of the knives'. This event marks the first emergence of Hamas' military wing, the Izz ad-Din al-Qassam Brigades. The 'war' culminated in December 1992 with a series of Hamas' ambushes of Israeli forces that led to the death of six soldiers and the kidnapping of another. After the kidnappers' demands (namely, the release of imprisoned Hamas leader Sheikh Ahmed Yassin) were refused by the Israelis, the kidnapped soldier was executed. In response, the Israeli authorities rounded up 415 Hamas and Palestinian Islamic Jihad members and deported them to Marj al-Zuhur in Southern Lebanon. [Source: Tamimi, Azzam. *Hamas: A History from Within* (2007), pg. 62-66.]

<sup>3</sup> The Washington Institute for Near East Policy. *The Palestinian Legislative Council: A Handbook*. Washington: Washington Institute for Near East Policy, 2007. (See also Appendix G – Tab 2)

<sup>4</sup> As detailed in the HLF trial documents:

...the Muslim Brotherhood directed its Palestinian Committees throughout the world, including the United States, to carry out the mandate of assisting Sheik Yassin and his newly-formed Hamas Movement. In accordance with that mandate, the Palestine Committee in the United States...oversaw a number of organizations shared with varying missions calculated to comprehensively address Hamas' needs.... They [participants] agreed that they must operate under an ostensible banner of a political humanitarian exercise in order to continue supporting Hamas' vital social recruitment effort. In order to facilitate their continued support of Hamas, the attendees discussed the method by which they could provide financial support without an overt alignment with Hamas. That method involved supporting institutions, organizations and programs in the West Bank and Gaza aligned with the Hamas movement.

evidence submitted by the US Government in the HLF proceedings that the Philadelphia conference was attended by leaders of the organizations under the Muslim Brotherhood umbrella to lay out the path that the Palestine Committee would take to accomplish its goal of supporting Hamas in light of the recently negotiated Oslo Accords.

4. Information contained in submissions to the CRA in support of JFHS's application for registration also included a brochure entitled "Eid message from Palestine", in which JFHS stated that it was formerly called the "Occupied Land Fund" (OLF).<sup>6</sup> The OLF was the operating name of the HLF until 1992. Court exhibits<sup>7</sup> submitted by the US Federal prosecutors in the HLF trial included a letter to the OLF from Mr. Al-Kurdi,<sup>8</sup> who identified himself as "the person in charge of the Fund in Canada" and attached a cheque of \$9,873 dollars to the OLF "as a contribution to support the Jihad in Palestine". According to evidence submitted in the HLF trial:
  - The OLF was on the list of the Muslim Brotherhood's "organizations and the organizations of our friends" working to achieve its goals in North America, including support for its Palestine Committee.<sup>9</sup>
  - During these early years, OLF raised money and supported Hamas, often making cheques payable to "the Palestinian Mujahadeen", the original name for the Hamas military wing; and
  - OLF sent hundreds of thousands of dollars to Hamas leader Mousa Abu Marzook,<sup>10</sup> Nadia Elashi, Sheikh Ahmed Yassin's<sup>11</sup> Islamic Center, the Islamic University, and a number of other individuals associated with Hamas.
- <sup>5</sup> A November 1994 submission in support of the JFHS application identified three contacts for the organization in the West Bank and Gaza: Mr. Khaled Abu Kaff, the newly hired Manager of the JFHS Jerusalem office; Mr. Fawaz Hammad, Communication Officer with the Jenin Zakat Committee; and Mr. Ahmad Al-Kurd, Communication Officer with the El-Salah Islamic Society in Deir El-Balah, Gaza Strip. These individuals appear to have been instrumental in setting up the organization's operations. Mr. Hammad was also in charge of finding JFHS office

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See HLF court documents: government exhibits 016-0057, 016-0061; and Philly Meetings 2, 4, 5, 7, 8, 9, 11, 12, 13, 13E, 14-E, 15E, and 16.

<sup>5</sup> The United States District Court for the Northern District of Texas, Dallas Division, Case 3:04-cr-00240-P, Document 1356, Filed 07/01/09, Memorandum Opinion Order.

<sup>6</sup> Submitted February 18, 1994 in support of its application for charitable registration

<sup>7</sup> See HLF court document, Infocom Search-9

<sup>8</sup> Ibrahim Al-Kurdi was an incorporating director of JFHS.

<sup>9</sup> The evidence submitted also included a Muslim Brotherhood Shura Council "Explanatory Memorandum" which, under the section "Understanding the role of the Muslim Brother in North America" states its work as "a kind of grand Jihad in eliminating and destroying the Western civilization from within and sabotaging its miserable house by their hands and the hands of the believers so that it is eliminated and God's religion is made victorious over all other religions." See HLF Government Exhibit 3-85

<sup>10</sup> "Abu Marzook helped establish the Islamic Association for Palestine, a critical support group in the United States, which was set up on the direction of Khalid Mishal. He contributed \$210,000 in seed capital to Hamas's main American fund-raiser, the Texas-based Holy Land Foundation. From his home in Virginia...Abu Marzook had run much of Hamas's logistical and support operations in the late 1980s and early 1990s." See McGeough, Paul. *Kill Khalid: The Failed Mossad Assassination of Khalid Mishal and the Rise of Hamas* (New York: New Press, 2009), p. 116.

<sup>11</sup> The late political leader and founder of Hamas, Sheikh Ahmed Yassin. (See also Appendix F)

space and the hiring its office manager. (Mr. Abu Kaff). Both Mr. Al-Kurd and Mr. Hammad are noted in the HLF trial exhibits as being part of the Hamas social infrastructure.

6. The same submission included photographs of Mr. Abel-Majid's summer 1994 visit to the West Bank and Gaza on behalf of JFHS. The photographs show him visiting various organizations with Mr. Ahmad Al-Kurd of the Al-Salah Islamic Society in Gaza, which was a major recipient of JFHS funding. In August 2007, both the Al-Salah Islamic Society and Ahmad Al-Kurd were designated as terrorist entities by the U.S. Department of Treasury, which noted that the Society:
  - was one of the largest and best-funded Hamas charitable organizations in the Palestinian territories;
  - supported Hamas-affiliated combatants during the first Intifada and recruited and indoctrinated youth to support Hamas's activities;
  - has employed a number of Hamas military wing members; and
  - is directed by Ahmad Al-Kurd, a recognized high-ranking Hamas leader in Gaza whose affiliation with Hamas goes back over a decade.

These photographs also show Mr. Abdel-Majid and Mr. Al-Kurd visiting a summer girls operated by the Society where there is a wall poster noting that the program is being run with assistance from the "Holy Land Foundation Canada", which we believe to be a reference to JFHS.

7. On December 25 – 29, 1997, the Islamic Association for Palestine (IAP) held its annual conference in Chicago. A photograph posted on the IAP's website clearly showed Mr Abdel Majid in attendance. The IAP was an organization, along with the OLF, whose activities were supervised by the Central Committee for Palestinian Activism in America, previously called the Palestine Committee.<sup>12</sup> Information posted on the website of the IAP at that time solicited donation to the IAP through HLF in the United States and JFHS in Canada.<sup>13</sup>
8. On March 23, 1998, the CRA notified JFHS that it had not met its onus to demonstrate that it qualified to register as a charity.<sup>14</sup> The CRA noted that there were "indications from a variety of publications, documentaries, and media reports that the character of JFHS's operations is substantially similar to that of organizations affiliated with the Islamic Resistance Movement, Hamas and, in fact, that JFHS affiliates and many of the organizations in the West Bank and Gaza receiving funds from JFHS function as part of a support network for Hamas." That letter also made reference to a fundraising brochure distributed by JFHS which contained a letter of thanks noting JFHS participation, together with HLF in the United States, the Relief Fund for Palestine and Lebanon in London (now known as Interpal), the Al Asqa Fund in Germany, Belgium, and Holland, the International Islamic Conference in

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<sup>12</sup> See footnote 3 of this Appendix.

<sup>13</sup> CRA letters dated March 23, 1998 and March 1, 1999 (See Appendix D)

<sup>14</sup> See Appendix D

London, and the Supporting Committee in France<sup>15</sup>, in providing contributions to the Islamic Relief Committee<sup>16</sup> “to strengthen the moslem brotherhood between us and our moslem brothers in the USA, Europe and all other countries”.<sup>17 18</sup>

9. Three months later, on June 25, 1998, IRFAN-Canada submitted an application for registration as a charity to the CRA.
10. Following further representations made on behalf of JFHS in June and August 1998, the CRA reiterated its position in a March 1, 1999 letter to JFHS advising the organization that the application would not be reviewed further unless JFHS provided copies of books and records, including bank transfers, reflecting the full extent of its operations and transactions since its incorporation in September 1991.<sup>19</sup> The CRA again raised concerns over JFHS links to the HLF and its funding of organizations and/or individuals with ties to Hamas.<sup>20</sup>
11. JFHS continued to vigorously deny that there was any basis for these concerns and, rather than submit its books and records, agreed in September 1999 to a CRA audit.
12. In November 1999, Mr. Abdel-Majid resigned from the JFHS Board of Directors, but continued to represent the organization.<sup>21</sup>
13. On November 18, 1999, IRFAN-Canada was granted charitable registration.
14. On July 6, 2000, the CRA met with JFHS representatives Mr. Rasem Abdel-Majid, Mr. Mohamed Alkoka, and Mr. David Angus of The Capital Hill Group and presented its audit findings. The audit evidence indicated that JFHS operations financed organizations with ties to Hamas, and that JFHS had not broken off ties to HLF in 1993 as previously represented to the CRA.<sup>22</sup> Following this meeting, JFHS abandoned its application to register as a charity.

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<sup>15</sup> We believe this to be the Comite de Bienfaisance et de Secours aux Palestiniens, an organization which was listed by Canada pursuant to the Regulations Implementing the United Nations Resolutions on the Suppression of Terrorism, in September 2003.

<sup>16</sup> “Hamas from Cradle to Grave”, by Matthew Levitt, Middle East Quarterly, Winter 2004, pp 3-15.

<sup>17</sup> As detailed in the HLF trial documents:

“Neither the HLF nor the U.S.-based Palestinian Committee worked in isolation on behalf of Hamas. HLF was a vital member of Hamas’ international network of organizations dedicated to financing the Hamas agenda, and worked in conjunction with organizations in Europe and throughout the world to funnel money to the same closed network of Hamas-controlled charity committees in the West Bank and Gaza. These other organizations – including The Palestinian Relief and Development Fund (Interpal) in Great Britain, the Al-Aqsa Foundation in Germany, Belgium and Holland, the Comite de Bienfaisance et de Secours aux Palestiniens (CBSP), in France, the Association de Secours Palestinien (ASP) in Switzerland; the Palestinian Association in Austria (PBOE); and the Palestinian Branch of the World Organization of Muslim Youth (WAMY) – operated in much the same way as HLF, sharing fundraising techniques, projects, close connections to Hamas leaders, and close connections to each other. Interpal, Al-Aqsa, CBSP, ASP and PVOE are all designated as terrorist organizations in the United States.”

<sup>18</sup> See also Appendix F - Backgrounder on Hamas

<sup>19</sup> See Appendix D

<sup>20</sup> Many of the same organizations and individuals funded by the HLF were also being funded by IRFAN-Canada and JFHS. (See Appendix G - Links to Hamas)

<sup>21</sup> As represented to the CRA in IRFAN-Canada’s November 19, 2004 letter (See Appendix A)

<sup>22</sup> CRA auditors found a copy of a letter dated April 27, 1996 from Mr. Abdel Majid to the President of the Sanabil Association in Lebanon saying that JFHS had decided to transfer funds to the Association on the recommendation of

15. On February 24, 2001, IRFAN-Canada and JFHS passed resolutions consolidating their operations. IRFAN-Canada agreed to carry out all the “current pursuits and activities” of JFHS, and to enter into an employment contract with Rasem Abdel-Majid, “to appoint him to the position of manager and chief executive officer of IRFAN-Canada”.<sup>23</sup> IRFAN-Canada did not advise the CRA of this change to its operations. In April 2001, Rasem Abdel-Majid and former JFHS employees Mustafa Orab and Khaled Abu Kaff (West Bank office) formally began employment with IRFAN-Canada.

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Mr. Haytham Megawri of HLF. The letter advises that contact with JFHS Canada may be made directly, or through Mr. Megawri. The U.S. Treasury listing of the Sanabil Association for Relief and Development (August 7, 2007) notes that it “...receives large quantities of funds raised by major HAMAS-affiliated charities in Europe and the Middle East and, in turn, provides funding to HAMAS. For example, Sanabil has received funding from the Al Aqsa Foundation (designated as an SDGT under EO 13224 in May 2003); the Holy Land Foundation for Relief and Development (designated as as SDGT under EO 13224 in December 2001) and Interpal (designated as an SDGT under EO13224 as part of this tranche).

<sup>23</sup> See Resolutions Consolidating JFHS and IRFAN-Canada (See Appendix A - Tab 2).