

March 25, 2016

Internal Revenue Service
Attn: Harold Fodor
P.O. Box 2508
Cincinnati, OH 45201

Re: Form 1023 Exemption Application
Response to IRS Letter dated March 11, 2016
EIN 47-5680254

Via facsimile to 855-2026947, attn.: Harold J. Fodor, Room 4525, Group 7829

Dear Mr. Fodor:

In your letter dated March 11, you requested further information regarding the application for exemption under Section 501(c)(3) of the Internal Revenue Code, of Project Unified Assistance (PUA or the Organization), a California nonprofit corporation.

You expressed concern that the mission and operations of the Organization may not be charitable in nature. In particular, you noted that 35% of PUA efforts may be dedicated to advocacy and another 20% to awareness raising and volunteer development, raising the possibility that PUA may be an action organization. You noted that PUA intends to promote the establishment of an airport in a foreign location to be operated by the United Nations (UN), and alluded that this may not be a charitable purpose. Finally, you noted a concern that the construction and operation of an airport will have uses other than humanitarian relief and may benefit parties not comprising a charitable class.

In this response we will address each of these concerns, showing: (1) that the advocacy and awareness raising activities of PUA are not legislative in nature and do not render it an action organization, (2) that the exempt purpose of PUA is charitable in nature, and (3) that the proposed airport will provide a general public benefit; any private benefit will be incidental.

Legislative Activity

Legal Background

Section 501(c)(3) of the Internal Revenue Code provides that no substantial part of the activities of a qualifying organization may constitute attempting to influence legislation. An organization is regarded as attempting to influence legislation if the organization (a) contacts, or urges the public to contact, members of a legislative body for the purpose of proposing, supporting, or opposing

legislation; or (b) advocates the adoption or rejection of legislation. Treas. Reg. § 1.501(c)(3)-1(c)(3)(ii). If legislative activities constitute more than an insubstantial part of the organization's charitable activities, it is considered an "action organization" and does not qualify under section 501(c)(3).

An organization may also be an action organization if (1) its main or primary objective or objectives may be attained only by legislation or defeat of proposed legislation and (2) it advocates, or campaigns for, the attainment of such main or primary objective or objectives as distinguished from engaging in nonpartisan analysis, study, or research and making the results thereof available to the public. Treas. Reg. § 1.501(c)(3)-1(c)(3)(iv). An organization may engage in nonpartisan analysis, study, and research, and publish its results, without being an action organization as long as it does not advocate the adoption of legislation or legislative action to implement its findings. Id.

For purposes of the substantial part test, "legislation" is defined to include action by Congress, by any State legislature, by any local council or similar governing body, or by the public in a referendum, initiative, constitutional amendment or similar procedures. It does not include actions by an executive branch of government or by independent regulatory agencies. It does include attempts to influence and advocate for changes to laws in foreign countries. Rev. Rul. 73-440, 1973-2 C.B. 177.

Rather than rely on the substantial part test, 501(c)(3) organizations that engage in legislative activities may take advantage of the expenditure test. Under that test, "influencing legislation" means either (1) direct lobbying communication or (2) grassroots lobbying communication. Treas. Reg. § 56.4911-2(a)(1). Direct lobbying communication requires an attempt to influence legislation through communication with a member or employee of a legislative body or a government official or employee who may participate in the formulation of legislation. Treas. Reg. § 56.4911-2(b)(1). The communication must refer to specific legislation and reflect a view on such legislation. Id.

Grassroots lobbying communication requires an attempt to influence legislation through an attempt to affect the opinions of the general public or any segment thereof. Treas. Reg. § 56.4911-2(b)(2). It requires the communication to refer to specific legislation, reflect a view on such legislation, and encourage the recipient to take action with respect to such legislation. Id.

Specific legislation is defined as (1) legislation already introduced in a legislative body and (2) a specific legislative proposal that the organization supports or opposes. Treas. Reg. § 56.4911-2(d)(1)(ii). Legislation for the expenditure test includes a proposed treaty required to be submitted to by the President to the Senate for its advice and consent from the time the President's representative begins to negotiate its position with the prospective parties to the proposed treaty. Treas. Reg. § 56.4911-2(d)(1)(i).

In the context of the expenditure test, a legislative body does not include an executive or administrative body. The regulations provide that the definition of

“administrative bodies” includes Federal, State, or local special purpose bodies, whether elective or appointive. Treas. Reg. § 56.4911-2(d)(4).

Finally, the fact that an organization, in carrying out its primary purpose, advocates social or civic changes or presents opinion on controversial issues with the intention of molding public opinion or creating public sentiment to an acceptance of its views does not preclude such organization from qualifying under section 501(c)(3) so long as it is not an action organization as described above. Treas. Reg. § 1.501(c)(3)-1(d)(2).

Factual Background

Project Unified Assistance does not engage in any type of legislative activity that would qualify it as an action organization. The Organization has developed a specific proposal to address a humanitarian crisis in the Gaza Strip. As part of its mission, the Organization engages in significant analysis, research, and study of the proposal to ensure that the proposal is both appropriate and effective to address the humanitarian need. This constitutes approximately 40% of the activities of the Organization and corresponds to “concept development”, “technical details,” and “financial costs of implementation” on the original application.

In addition, the Organization engages in education and awareness raising, both seeking input and explaining the details of the proposal to the general public and to relevant individuals. The education and awareness raising activities are intended to provide information to the public and to relevant individuals and entities about the proposal as a viable solution to the humanitarian crisis. These activities correspond to the headings “diplomatic outreach,” “build a base of support,” and “messaging and communications strategy” in the application. As noted these activities would constitute approximately 45% of the activities of the organization. Specifically the activities would be as follows:

- Creating educational materials, such as summaries, flyers, infographics, and fact sheets.
- Using social media and other communications platforms to educate the public about the Organization, the humanitarian crisis, and its proposal.
- Conducting presentations and talks at public forums, think tanks, and relevant nonprofit organizations.
- Establishing partnerships with relevant organizations to increase public awareness about the humanitarian crisis and the Organization’s proposal.
- Conducting outreach to media outlets through press releases and drafting of reports, articles, and other publications.
- Meeting and providing presentations on the proposal to executive branch officials in the United States and in certain foreign governments, and to UN officials.

Finally, the Organization seeks to develop a network of volunteers to assist in the development of the proposal and in education and awareness raising. This

activity corresponds to “harnessing the energy and talents of supporters” and constitutes 10% of the activities of the organization. This would involve the following:

- Development of a volunteer database through general outreach and communication.
- Establishment of internship opportunities with universities.
- Creation of a streamlined process to delegate tasks.
- Ongoing communication with and management of volunteers.

The Organization does not currently and has no intention to attempt to influence legislation as part of any of the above-described activities. First, implementation of the proposal does not require any United States domestic, foreign government, or international legislation. One of the main elements of the proposal is that the airport would not be run by the local Palestinian government or by the Israeli government, which could potentially require foreign legislation, but be run through a UN specialized agency. Currently, the UN’s World Food Programme (WFP) runs significant humanitarian air operations through the UN Humanitarian Air Service (UNHAS). This UN agency program could be harnessed to implement the proposal. UNHAS works with local governments through contracts to provide humanitarian goods and essential passenger services to populations in need. See WFP General Rules and Regulations, Article XI, available at

<http://documents.wfp.org/stellent/groups/public/documents/newsroom/wfp261672.pdf>. It works in places such as Yemen, South Sudan, and Afghanistan. This is essentially an administrative function; local legislation would not be sought nor required. UNHAS’s operations are funded by independent contributions from member governments, corporations, and private individuals; local legislatures would not need to vote on appropriations for the operation. *Id.* at Article XII. Even if there were some need for local legislative action, there is currently no functional legislative body with jurisdiction over the Gaza Strip that could be approached by the Organization or the United Nations.

Second, any United Nations action that would be necessary to implement this proposal would not be legislative in nature. It is entirely possible that the WFP, through UNHAS, could implement this proposal independent of any action by the UN General Assembly. Although the WFP consults and seeks advice of the UN, as well as the Food and Agriculture Organization, it is not governed by those organizations and has independent funding. *Id.* at Article III & VIII.

Even if the UN would need to establish a new agency to implement the proposal of a Gaza airport, this establishment would not be legislative in nature but internal to the operations of the UN. Establishment of such an agency would likely occur through resolution of the UN General Assembly (UNGA). See United Nations Charter, Article 22, available at <http://www.un.org/en/charter-united-nations/>. However, unlike decisions of the Security Council, UNGA resolutions are not binding on member states. United Nations Charter, Chapter IV and Article

25. They are recommendatory in nature, and do not constitute international law. Id. at Article 10. They bind only the UN itself as an independent entity.

Further, the Organization is not proposing that any country enter into a treaty with any other country to implement the proposal. The difficulty of execution of any such treaty is a significant factor in the Organization's proposal to have the airport run by the UN and not by the local Gazan government under Hamas, by the Israeli or Egyptian governments, or through any agreement between those governments. Resolutions of the UN General Assembly are not treaties. Id.

Finally, in its specific interactions to raise awareness about the humanitarian situation and its proposal, the Organization does not currently and will not in the future request that individuals or entities propose local (domestic or foreign) legislation or make any proposals in the UN General Assembly. The Organization will focus entirely on presenting the results of its analysis, study, and research on the problem of humanitarian aid and freedom of movement into and out of Gaza. In particular, in its conversations with executive branch officials of the U.S. and foreign governments, primarily in the ministries of foreign affairs, and with UN officials, the Organization's intent is to provide information about the proposal and understand potential government concerns, not to propose any specific UN resolution.

Analysis

The Organization does not constitute an action organization under the applicable law for a variety of reasons. First, implementation of the Organization's proposal may be attained through means other than legislative actions. It may be attained entirely through the administrative function of a UN special purpose agency or through a newly established agency created by UN resolution, and not by treaty.

Second, the Organization does not advocate for domestic or foreign legislation, or even for a resolution by the UN General Assembly. Instead, it engages in analysis, study, and research, including through conversations with government officials, and presents the results of this research to the general public and interested parties. No call to legislative action is attached to any of its educational and outreach materials.

Third, even if the Organization engaged in lobbying UN member states to propose a resolution in the General Assembly to establish this airport, the resolution would not qualify as "legislation" under section 501(c)(3). Although the Internal Revenue Service has ruled that attempting to influence the laws of foreign countries is subject to the lobbying restriction, it has made no such determination with regard to the United Nations or any other intergovernmental organization. The United Nations is not a foreign country with jurisdiction over the territory of its member states. It is an intergovernmental organization with funds to engage in cooperative projects to further its purposes and principles as defined in the UN

Charter. Unless within the limited purview of the Security Council, UN resolutions are not binding on member states.

Fourth, the Organization is not proposing any treaty between any relevant foreign governments to implement its proposal.

Fifth, even if a UN resolution were considered legislation under section 501(c)(3), pursuant to the expenditure test, the Organization is not referring to any specific UN resolution in its meetings with government officials or including a call to legislative action in any of its communications with the general public.

Finally, the Organization believes that its proposal is an appropriate solution to an intractable problem and it seeks to have the general public and specific entities knowledgeable as to how it may be implemented. Much like a charity that envisions and promotes solutions to water scarcity or a think tank that proposes solutions for consideration by leaders in education, the Organization functions to develop and raise awareness regarding a proposal to bring humanitarian aid and freedom of movement to over 1.8 million individuals.

Charitable Purpose

Legal Background

The Internal Revenue Service (the Service) has long held that populations that are poor and in distress, or the underprivileged, qualify as a charitable class. Treas. Reg. § 1.501(c)(3)-1(d)(2). This is one of the four oldest recognized forms of charitable purposes. The Service has multiple times recognized the foreign poor as a charitable class. See e.g. Rev. Rul. 68-117, 1968-1 C.B. 251. In Revenue Ruling 68-165, the Service upheld the 501(c)(3) exemption of an organization dedicated to improving the living conditions of the “underprivileged in Latin America.” The Service requires a charitable class to be “large enough and sufficiently indefinite that the community as a whole, rather than a pre-selected group of people, benefits when a charity provides assistance.” See IRS Publication 3833. “For example, a charitable class could consist of all the individuals in a city, county, or state.” Id.

The Service has further granted exemption under section 501(c)(3) to organizations that focus on the provision of transportation to populations without mobility, as well as to organizations that provide for the study of such transportation problem and that advocate for solutions. In Revenue Ruling 71-29, the Service held that a grant to maintain a mass transportation system in a city about to lose its bus service furthered a charitable purpose. The Service noted that “certain purposes beneficial to the community as a whole have been deemed charitable....The charitable element in facilitating public transportation is established in the Statute of Charitable Uses, 43 Eliz. I, c.4 (1601), which recognized as charitable the ‘repair of bridges, ports, havens, causeways ... and highways’.” In Revenue Ruling 77-246, the Service found that provision of low-cost transportation to those without mobility qualifies as a charitable purpose.

This is consistent with the work by numerous charities worldwide to build actual bridges and improve transportation services in underdeveloped communities.

Finally, the Regulations include within the definition of charitable the defense of human and civil rights secured by law. In nonprecedential memoranda, the Service has found that these include rights secured by international law, GCM 30945 (July 26, 1977), and that defending the right to emigrate, to the extent guaranteed by international law, is a charitable purpose. GCM 37741 (Nov. 9, 1978). Freedom of movement is recognized as an international human right under Article 13 of the Universal Declaration of Human Rights.

Factual Background

The Organization seeks to provide both a transportation solution and a conduit for humanitarian aid to those without mobility and in need of assistance in the Gaza Strip. The United Nations has warned that the Gaza Strip may become uninhabitable by 2020. Report on UNCTAD assistance to the Palestinian people: Developments in the economy of the Occupied Palestinian Territory, available at http://unctad.org/en/PublicationsLibrary/tdb62d3_en.pdf. According to the UNCTAD Report, the population of 1.8 million is rising but vital resources, such as water, sanitation, and electricity, are declining. *Id.* at para. 40. Per capita GDP is at 72 % of the level of 1994, overall unemployment is at 44%, and food insecurity affects 72% of Gaza households. *Id.* at para. 28, 4, & 30. Twenty percent of the population is in need of mental health services, but recent military operations have severely damaged the health infrastructure. *Id.* at paras. 41-42.

Border restrictions, due to the Israeli-Egyptian blockade, prevent the Gazan population from leaving or entering the Strip or from freely importing or exporting goods. Basic humanitarian relief must go through significant and complex import procedures to reach the Gazan population and must move through very limited border crossings. Due to the extensive screening processes, many nations are reluctant to send humanitarian aid. This is especially true of Arab countries that have no direct diplomatic relationships with Israel and subsequently, are limited in how much they can coordinate with Israel authorities to facilitate the passage of critical humanitarian supplies into Gaza.

These restrictions, along with the destruction caused by three military conflicts in the past eight years, have prevented the coastal enclave from rebuilding and rehabilitating its internal infrastructure. Without reasonable transportation access, sufficient humanitarian relief – food, medicine, construction materials - cannot enter the Strip and individuals cannot travel out for such basic requirements as medical care, family visits, and study. If existing conditions continue, the United Nations reports that the likely outcome will be more conflict, mass poverty, high unemployment, shortages of electricity and drinking water, inadequate health care, and a collapsing infrastructure. *Id.* at para. 40.

The Organization proposes a UN run airport as a way to provide critical transportation and aid services away from Egyptian and Israeli borders and with a neutral third party in charge of clearance and import procedures. The proposed

charitable class consists of members of the Gazan population in need of humanitarian assistance and mobility. As described in more detail below, the UN run airport is intended to serve those in urgent need of mobility, such as patients, students, and families, and to bring in exclusively humanitarian aid.

Analysis

The Organization's mission to present a solution to the lack of transportation and the humanitarian crisis in Gaza is clearly charitable in nature. The charitable class – those in need of humanitarian assistance and mobility – is large and indefinite and is comparable to other groups that the Service has found to be a charitable class such as the “underprivileged in Latin America” and those in need of mobility. Even if the assisted group did not qualify as a charitable class, the Service has found that providing public transportation in itself is a charitable activity. In addition, the Organization is focused on proposing a solution to address the Article 13 international human right to freedom of movement of the people of Gaza. For all of these reasons, the Organization's mission and purpose is charitable in nature.

Private Benefit

Nonprofit organizations exempt under section 501(c)(3) must serve a public, rather than a private, interest. In the context of a charitable relief program, organizations serve a public interest by providing direct private benefits to a charitable class. Only when a significant purpose of the organization is to benefit persons who are not members of the charitable class, or the charitable class does not actually receive a benefit, will 501(c)(3) exemption be denied.

A nonprofit organization may engage in an insubstantial amount of private benefit without jeopardizing its tax-exempt status. The Service has held that “insubstantial” private benefit effectively means that a nonprofit may not serve a private interest more than incidentally. GCM 37789 (Dec. 18, 1978). An incidental private benefit must be both qualitatively and quantitatively incidental. A qualitatively incidental private benefit is one that is a necessary concomitant of the activity that benefits the public at large. A quantitatively incidental private benefit is one that is insubstantial when compared to the public benefit conferred. Rev. Rul. 70-186, 1970-1 CB 128.

In the context of proposing the establishment of an airport in Gaza, one can imagine a few areas where private benefit may occur outside of the charitable class: (1) use of the airport to allow for the transportation of the people of Gaza into and out of the Gaza Strip; (2) use of the airport for commercial or non-charitable purposes; and (3) benefit to private companies receiving compensation for services as part of the airport complex.

Transportation Services

Provision of transportation services serves a public benefit, whether there is a charitable class with lack of mobility, see Rev. Rul. Ruling 77-246, 1977-2 C.B.

190, or the transportation is for the public at large, see Rev. Rul. 71-29, 1971-1 C.B. 150. Neither of the revenue rulings addressing provision of transportation found that the inevitable private benefit that an individual receives from transportation – the ability to get to work on time, the savings of not having to buy a car or take a taxi – was a barrier to exemption. The ability for people to get where they need to be in order to get things done is in itself a public benefit.

In the context of this airport, the public benefit is multiplied beyond just basic transportation services. In addition to prioritizing humanitarian relief efforts, PUA proposes prioritizing travel for patients in need of medical care not available in Gaza, students with overseas study opportunities to develop their professional expertise, family members seeking reunification, NGO workers and diplomats working to provide relief, business people engaged in developing the economic conditions of Gaza, and others that can show an urgent need to travel. In this way, the transportation will be focused primarily on those with lack of mobility that are in urgent need of transportation options.

Commercial and non-Charitable Uses

The airport proposed by PUA is not a commercial airport, but an airport to be run entirely by a UN specialized agency. Commercial airlines, for passengers or commercial freight, will not have access to the airport. Privately held companies will not run any of the significant aviation or other aspects of the airport such as air traffic control, security coordination, or cargo inspections. The UN agency would operate the airport as a humanitarian project to deliver aid to and improve the living conditions of Gaza's population. The airport would be used exclusively for charitable uses.

In particular, in providing transportation to and from Gaza, PUA proposes that the UN agency would be solely responsible for transporting passengers and freight in UN aircraft. The UN would monitor the screening and clearance process to ensure that (1) travelers hold an appropriate visa, (2) travelers are appropriately screened for criminal and other offenses, and (3) the traveler has a valid travel reason. Given that the demand for travel will likely be very high and passenger flights few, travelers will need to have a strong showing of the urgency to travel. Similar screening would occur for humanitarian aid.

The UN agency would not run the airport on a for profit basis. Funding would come primarily from UN member states, international and national charities and foundations, and large donors. Passengers will pay for flights but such fees will be heavily subsidized by donations to the project.

Notably, even if the airport did allow commercial flights and freight, this would not be a barrier to exemption under section 501(c)(3). The Service has held that provision of a facility that furthers a charitable purpose qualifies for exemption even if it is used by private companies for their own gain. The clearest example of the Service's support for this indirect provision of aid is through the construction of hospitals. In Revenue Ruling 73-313, the Service found that construction of a medical building in an isolated community to attract a resident

doctor to provide health services was charitable. In that case, the doctor was professionally independent and would charge regular rates for his service. In this case, as noted, there is no intent for commercial airlines and freight companies to have access. Instead, aid and transportation services would come through the United Nations.

Private vendors

A final conceivable private benefit of a proposed humanitarian airport in Gaza would be through the inevitable contracts with private companies to provide such services as engineering, construction, cleaning, utilities, facilities maintenance and other necessary service to building and running an airport complex. Such private benefit is both qualitatively and quantitatively incidental to the primary exemption purpose of the airport, to provide humanitarian aid and mobility to the Gazan population. Just as it is next to impossible for a school or hospital to be built without engaging the services of private contractors, the fees paid for the construction, maintenance, and operation of an airport are a necessary concomitant to the air delivery of relief. In addition, given that the most significant operational services will be provided by the UN and its agencies, the amounts to paid to private contractors will be insubstantial.

In sum, although one can imagine a high level of private benefit if PUA were to propose a private airport to serve the Gaza community, that type of airport is not at issue here. Any private benefit to the people of Gaza is subsumed within the greater public benefit inuring to them as a charitable class. Any private benefit to international or regional private companies to provide services to the airport is incidental to the public benefit it provides.

Anti-Terrorism Considerations

A reasonable concern with the establishment of any transportation option in the context of Gaza is the extent to which it may be used to the benefit of United States designated terrorist organizations. The Gaza Strip is currently controlled by Hamas, a Palestinian Islamic organization designated by the United States and other foreign governments as a terrorist organization. Israel and Egypt have imposed the current blockade in Gaza as a means to prevent the smuggling of weapons and fighters.

PUA as an organization is highly attuned to these concerns and has developed its proposal specifically to address them. In particular it has included in its proposal the following:

- **Location:** The proposed site is away from the Israeli borders and will be on the Southwestern coast of the Gaza Strip. This location will allow planes to fly in and out of Gaza without using Israeli airspace.

- **Security Perimeter:** The airport compound will be surrounded by a security perimeter consisting of fences, walls, and watch towers to secure the airport facilities against infiltration attempts.
- **Runway Placement:** The runway will face the Mediterranean such that incoming and departing flights do not come close to Israeli airspace and instead land or take off immediately adjacent to the sea.
- **United Nations Control:** The UN has extensive experience in managing humanitarian air operations and has a strong network in Gaza such that the airport will synchronize easily with its entities in the Strip. The UN will be able to stand at an equal distance from all stakeholders involved and will address whatever challenges come up in a competent manner. All senior management positions will be staffed by UN employees from outside of Gaza.
- **Anti-Smuggling Measures:** Inspection and verification measures will be put in place to ensure that only appropriate cargo is transported. Additionally, all cargo arriving to Gaza will be placed in a secure facility where it will be inspected and checked before it is delivered. Only designated UN monitors will operate this facility and have access to the cargo containers inside.
- **Emergency Operations Procedures:** Best Practice protocols and procedures will be put in place for airport operations during times of crisis or violent clashes to continue functioning (even if partially) in a secure and controlled manner.
- **Emergency Loss-of-Operational-Control Procedures:** PUA calls for creating detailed plans for how the UN and Israel would act in the event that the UN loses control of some or all of the airport's operations due to technical issues or foul play. The goal should be minimizing loss of life and damage to the airport so that operations could be restored quickly, while preventing airplanes from falling into the hands of potential bad actors.
- **Security and Safety Checks:** passengers applying to travel via the airport will be screened to ensure that they have a legitimate reason to travel. Additionally, all passengers and their belongings will be searched and checked before they enter the complex and proceed to departing aircraft. Similarly, arriving passengers will be checked before they can leave the complex.

Such an airport is geared toward stabilizing the region and increasing the possibility for peace. There is evidence such a n operation has had the desired effects in the past. In 1989, a consortium of UN agencies and international NGOs came together to provide humanitarian relief and air transport to civilians in South Sudan. The UN agencies guaranteed to the government and army of

Northern Sudan that aid would be distributed in a manner to prevent the Sudan People's Liberation Army (SPLA) from benefiting. The operation was largely successful and created an atmosphere conducive to subsequent peace talks.

In sum, the Organization is proposing a peaceful solution to an intractable problem of lack of mobility and access to humanitarian relief by a population of over 1.8 million people in the Gaza Strip. It is not advocating for any legislation but instead engaging in nonpartisan analysis, study, and research on the proposed solution and providing education and awareness of the solution to the general public and relevant individuals and entities. Implementation of its proposal would likely be accomplished without any form of legislation, and in fact, the Organization is not advocating for any specific legislation to be proposed or enacted. Providing transportation and humanitarian relief solutions to populations in need is both charitable and provides a significant public benefit. Any private benefit would be incidental to the primary purpose of the Organization and has been minimized to the extent feasible through thoughtful consideration by the Organization. The proposed solution has been constructed to avoid benefit to terrorist organizations but to provide considerable public benefit to the people of Gaza.

We hope that this response has satisfied any concerns the Service may have with respect to the Organization's qualification for exemption under section 501(c)(3). If you have any further questions, please do not hesitate to contact me, counsel for the Organization.

Sincerely,



Cameron Holland

Declaration of Officer

Under penalties of perjury, I declare that I have examined this information, including the accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts related to the request for information, and such facts are true, correct, and complete.

Ahmed F. Alkhatib 

Ahmed F. Alkhatib
Executive Director, Project Unified Assistance

Date