INTRODUCTION

American Near East Refugee Aid (ANERA) is a non-profit, charitable organization working to provide assistance from Americans to Palestinians and Lebanese. Concerned Americans founded ANERA in 1968 in response to the needs of Palestinian refugees after the 1967 war. Over the years ANERA has evolved into an organization principally concerned with the long-term development needs of Palestinians and Lebanese. ANERA assists grassroots organizations to provide their communities with crucial health and welfare services in addition to increasing employment and educational opportunities. ANERA also provides relief assistance in response to civilian emergencies, usually the result of conflict. Through these efforts and through increasing American understanding of the region, ANERA promotes peace.

American Middle East Rehabilitation (AMER) is the medical division of ANERA. Before becoming part of ANERA in 1971, AMER was the oldest non-sectarian American voluntary agency providing assistance to Palestinian refugees and other needy individuals in the Arab World. AMER assists medical programs in meeting their annual requirements of drugs and medical supplies and with emergency shipments in times of war.

HELPING VICTIMS OF WAR
Asian and Arab workers fleeing Kuwait. Iraqi and Kurdish refugees overwhelming transit camps in Jordan, Turkey, and Iran. Kuwaiti and Palestinian families needing medical aid in Kuwait City. Palestinian families suffering extended curfews and severe hardship in the West Bank and Gaza Strip. ANERA funded emergency food and medical shipments to help the many victims of war in the Middle East in 1990-1991.
Dear Friends of ANERA:

The past twelve months have indeed proved to be a challenging year. The Iraqi invasion of Kuwait initiated a broad and deep regional crisis with numerable humanitarian consequences. In August after the invasion around one million third-country nationals—mostly South Asians and Egyptians—suddenly left Kuwait and Iraq. By far the largest portion of these evacuees fled to Jordan which took them in and then helped them reach their home countries. The violence of invasion and war also resulted in large scale death, destruction, and hunger in Kuwait and Iraq. In places, the consequences of the conflict are still acutely felt as of this writing. Aside from the evacuees, the aftermath of the war in early 1991 resulted in an additional million refugees and displaced people—primarily Kurds, Shi‘ites and Assyrians—in and around the borders of Iraq. Lastly, the crisis starting in August 1990 resulted in the broad collapse of local economies, especially in the West Bank, Gaza, and Jordan. This collapse in turn caused true hunger in camps, villages, and urban neighborhoods which had not yet been overcome as of mid-1991.

ANERA responded to this challenge of overriding human needs in three basic ways. First, we sent considerable in-kind materials (medicine and health supplies) and funding to Jordanian institutions to assist Jordan’s admirable efforts to aid the evacuees streaming into the country. The Jordanian people and institutions rose to the formidable task and successfully helped upwards of 800,000 people regain their homes. Second, working with various Jordanian and international relief groups, ANERA provided in-kind materials and funding for relief of civilians, displaced people, and refugees in Kuwait, Iraq, and along the Iraqi borders. Third, ANERA provided emergency relief assistance to the Palestinians in the West Bank and Gaza deeply affected by the collapsed economy. Working with local institutions, ANERA provided in-kind materials and funding so that poor families could receive food and essential health services.

Despite the all-pervasive crisis, ANERA sustained its normal development programs and projects in the West Bank, Gaza, Israel, and Lebanon. Working with local institutions, ANERA provided a broad range of technical expertise and considerable funding to over fifty projects in the areas of community and economic development, education, and health services. From the project list, please note that the health component of our

AMER DELIVERS

American Middle East Rehabilitation (AMER), ANERA’s medical division, shipped over $700,000 worth of medicine to the Middle East in response to the war and refugee crisis. By working in partnership with organizations in the West Bank and Gaza Strip, with the International Committee for the Red Cross, the Jordanian Red Crescent Society, the Jordanian Evacuee Relief Committee, and other humanitarian agencies, AMER was able to share information, resources and transportation costs, and thus help suffering people more effectively.
overall program has significantly increased. This is in response to the needs in this area, and to the requests and abilities of local institutions.

Continuing a pattern initiated a few years ago, ANERA has continued to support modest efforts at dialogue between Palestinians and Israelis at a non-political level. We undertake this type of activity in the hope and belief that it will contribute to the ultimate resolution of the long standing conflict.

ANERA has a long tradition of working in Lebanon. We provided humanitarian relief throughout the years of the conflict. As of this writing, it has been relatively quiet for about one year. Consequently, we are focusing our efforts on reconstruction, development and support of vital Lebanese institutions.

For the coming year, ANERA will continue to emphasize its development program and essential relief projects in the West Bank, Gaza, Lebanon, and Israel. As in the past, all projects will be with local institutions. We insist upon this pattern because it is through local institutions that people can sustain their own development and gain greater control over their lives.

Throughout the years, ANERA's activities have focused on people: people in the Middle East and people in America. Our programs are truly people-to-people programs. It is the people of the Middle East who make the projects function. Equally important are ANERA's friends in the United States and other lands. With your support, generosity, and help, our work—our service—is possible. We and our friends in the Middle East express our thanks to you.

Peter Gubser
President

WAR AND THE OCCUPIED TERRITORIES
The war and its aftermath have taken a terrible toll on Palestinians in the West Bank and Gaza Strip. Families are under tremendous strain from prolonged curfews, loss of jobs and income, and feel deeply stressed and uncertain about the future. ANERA provided food, medicine, and funds for emergency needs, and expanded basic economic development programs in the areas of health, agriculture, urban infrastructure, and water conservation.
1991: WAR, RELIEF AND DEVELOPMENT

In fiscal year 1991 (extending from June 1, 1990 through May 31, 1991), ANERA and its AMER Medical Division gave development assistance and relief aid totalling $4,679,793 to local institutions providing war and refugee relief, economic and community development, education and health services, and related technical assistance and training to Palestinians, Lebanese and other civilians in the West Bank, Gaza Strip, Lebanon, Israel, Jordan, Kuwait, and Iraq who were affected by war.

COMMUNITY AND ECONOMIC DEVELOPMENT

Women’s Service Organizations
Mother/child health care, food for the needy, literacy programs, vocational training for women, and job creation. Jericho Women’s Society (Jericho, West Bank), Murabitat Society (Qalqilia, WB), Qarawan Bani Zeid Society (QBD, WB), Young Women’s Muslim Association (Jerusalem, WB).

$114,000

Municipal Projects
Construction of slaughter houses, wholesale and retail fruit and vegetable markets, light industrial complexes, and a stormwater conservation system as well as creating the management capability to construct a sewage system. The projects are with the municipalities of Beit Jala, Bethlehem, Halhul, Nablus, Ramallah, Tulkarem in the West Bank, and Gaza City in Gaza.

$1,329,516

LOANS PAY OFF
ANERA-supported revolving loan programs had great success in 1991. Palestinian cooperatives make loans to their members for supplies and equipment; credit programs fund hothouses, drip irrigation, livestock, and dairy projects. Farmers continued to repay their loans at rates of up to 90%, both during and after the war.

Revolving Loan Funds
Revolving loan funds to assist Palestinian farmers, artisans and shop keepers to generate employment. Beit Lahia Agriculture Cooperative (Beit Lahia, Gaza), Nablus Agricultural Cooperative (Nablus, West Bank), Ramallah Agricultural Cooperative (Ramallah, WB).

$213,000

Agricultural Produce Processing and Marketing
Partial funding to assist cooperatives to improve their ability to process foodstuff and market produce. Project locations are in Gaza City, Gaza, as well as in Beit Nuba, Beit Sahour, Jericho, Kufr Naimeh, Nablus, al-Nahda, Nassariya, and Sawahreh Sharqiya in the West Bank.

$527,049
Land Improvement and Mechanization for Agriculture
Partial funding to establish mechanized units to cultivate or reclaim land. Projects in the West Bank are located in al-Auja, Nahlin, Deir Ghassaneh, Hebron, al-Jeib, Silwan, and Salfit.

$202,000

Grassroots Community Organizations
Libraries, clinics, literacy programs, vocational and leadership training, assistance to handicapped and orphans, and employment generation. A portion of the assistance was used for war relief aid. Al-Amal Society (Hebron, West Bank), Bethlehem Arab Society (Bethlehem, WB), Child Development Center (Gaza City, Gaza), the Galilee Society (Rama, Galilee, Israel), Israeli-Palestine Center for Research and Information (Jerusalem), Sheltered Workshops for the Blind (Jerusalem, WB), YMCA (Beit Sahour, WB).

$143,000

Total Community and Economic Development $2,528,565

TECHNICAL ASSISTANCE
Provision of training and consultants in agriculture, urban economic development, credit, health, and education.

Total Technical Assistance $ 301,785

LEBANON: LIFE IMPROVES
A cease-fire, truce and political agreement gave welcome pause to the beleaguered people of Lebanon. In Beirut, ANERA works with Al-Kafa'at, a school for over 1,000 handicapped children. They receive academic and vocational training for the day when they, like Lebanese society, will become more productive.

EDUCATION
Child Scholarships
Scholarships for orphaned, destitute, and handicapped children. Dar El-Tifl (Jerusalem, West Bank), al-Kafa'at Rehabilitation Institute (Beirut, Lebanon), Rawdat El-Zuhur (Jerusalem, WB), Society for the Care of Handicapped Children (Gaza City, Gaza).

$123,147

Youth Programs, Schools and Universities
Equipment, expertise, and scholarships for educational development. Bir Zeit University (Bir Zeit, West Bank), Institut de Reeducation (Biacourt, Lebanon), Legacy International (Jerusalem), Union of Charitable Societies (Jerusalem, WB).

$93,000

Total Education $216,147
HEALTH AND RELIEF SERVICES

Relief Operations

Providing assistance to the victims of conflict: food, shelter, clothing, blankets, clinics. American Red Cross (Kuwait), Arab Health Center (Jerusalem, West Bank), Augusta Victoria Hospital (Jerusalem, WB), Direct Relief International (Iraqi Border), Jordan National Red Crescent Society (Amman, Jordan), Jordan Society, Lebanese Red Cross (Lebanon), Old Age Home (Beit Jala, WB), Orthodox Clinic (Jerusalem, WB), Patient's Friends Society (Jerusalem, WB), Red Crescent Society (Jerusalem, WB), Silwan Benevolent Society (Silwan, WB), Union of Medical Relief Societies (Jerusalem, WB), YMCA (Jerusalem, WB).

$89,200

Hospitals and Clinics

Hospital and clinic services for Palestinians and Lebanese. Ahli Arabi Hospital (Gaza City, Gaza), Arab Colleges for Medical Training (El-Birch, West Bank), Arab Health Center (Jerusalem, WB), Augusta Victoria Hospital (Jerusalem, WB), Ittihad Hospital (Nabius, WB), Jifna Women's Society (Jifna, WB), Maqassad Hospital (Jerusalem, WB), Nazareth Hospital (Nazareth, Galilee, Israel), Orthodox Clinic (Jerusalem, WB), Patient's Friends Society (Hebron, WB), Qarawat Bani Zeid Society (QBZ, WB), Red Crescent Society (Jerusalem, WB).

$757,700

Total Health Services $846,200

1991: INCREASED FOCUS ON HEALTH

The village of Beit Sahour near Bethlehem needed low cost, high quality care for its residents. With technical and financial assistance from ANERA, the village opened a health insurance cooperative and primary health care clinic. The clinic, similar to an HMO, serves several hundred families.

IN-KIND MATERIALS

Pharmaceutical Products and Health Supplies

Medicine and health materials for hospitals and clinics. American University Hospital (Beirut, Lebanon), Jordan Evacuee Relief Committee (Amman, Jordan), Lebanese Permanent Coordinating Committee (Beirut, Lebanon), UNRWA (Occupied Territories).

$739,096

Shipping Costs $48,000

Total In-Kind $787,096

TOTAL $4,679,793
AUDITED FINANCIAL STATEMENTS

LANE & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

To the Board of Directors of
American Near East Refugee Aid

We have audited the accompanying balance sheet of American Near East Refugee Aid as of May 31, 1991 and the related statements of support, revenue, expenses and changes in fund balances, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Organization’s Jerusalem office, which statements reflect total assets of $40,123 as of May 31, 1991 and total expenses of $3,257,757 for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Organization’s Jerusalem office, is based solely on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of American Near East Refugee Aid as of May 31, 1991, and the result of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

Washington, D.C.
August 27, 1991

LANE & COMPANY

AMERICAN NEAR EAST REFUGEE AID
STATEMENT OF SUPPORT, REVENUE, EXPENSES AND CHANGES IN FUND BALANCES
For the Year Ended May 31, 1991

<table>
<thead>
<tr>
<th>Unrestricted</th>
<th>Restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Support and Revenue</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Support</td>
<td>$ 643,360</td>
<td>$ 636,477</td>
</tr>
<tr>
<td>Earned contributions</td>
<td>737,914</td>
<td>-</td>
</tr>
<tr>
<td>Contributions-in-Kind</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>United States Government grants (Note 3)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Support</td>
<td>1,381,274</td>
<td>4,466,025</td>
</tr>
<tr>
<td>Interest</td>
<td>60,482</td>
<td>60,482</td>
</tr>
<tr>
<td>Gifts</td>
<td>2,828</td>
<td>2,828</td>
</tr>
<tr>
<td>Total Support and Revenue</td>
<td>$1,444,832</td>
<td>$4,466,025</td>
</tr>
<tr>
<td>Expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Program Services</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Community and economic development</td>
<td>49,508</td>
<td>3,108,923</td>
</tr>
<tr>
<td>Education</td>
<td>21,793</td>
<td>241,851</td>
</tr>
<tr>
<td>Health services</td>
<td>694,784</td>
<td>917,121</td>
</tr>
<tr>
<td>Public information</td>
<td>108,185</td>
<td>-</td>
</tr>
<tr>
<td>Support Services</td>
<td>108,334</td>
<td>-</td>
</tr>
<tr>
<td>Management and general</td>
<td>1,381,500</td>
<td>148,330</td>
</tr>
<tr>
<td>Total Expenses</td>
<td>1,563,558</td>
<td>4,466,025</td>
</tr>
<tr>
<td>Excess of Support and Revenue over expenses</td>
<td>81,274</td>
<td>-</td>
</tr>
<tr>
<td>Fund Balance, Beginning of Year</td>
<td>128,182</td>
<td>-</td>
</tr>
<tr>
<td>Fund Balance, End of Year</td>
<td>$209,457</td>
<td>-</td>
</tr>
</tbody>
</table>

The accompanying notes are integral parts of these financial statements.

AMERICAN NEAR EAST REFUGEE AID
STATEMENT OF CASH FLOWS
For the Year Ended May 31, 1991

<table>
<thead>
<tr>
<th></th>
<th>Increase (Decrease) in Cash</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Flows from Operating Activities</td>
<td></td>
</tr>
<tr>
<td>Excess of support and revenue over expenses</td>
<td>$ 81,274</td>
</tr>
<tr>
<td>Adjustments to reconcile excess of support and revenue over expenses to net cash provided by operating activities</td>
<td></td>
</tr>
<tr>
<td>Depreciation expense</td>
<td>14,715</td>
</tr>
<tr>
<td>Changes in assets and liabilities:</td>
<td></td>
</tr>
<tr>
<td>Decrease in grants receivable</td>
<td>12,930</td>
</tr>
<tr>
<td>Decrease in inventory</td>
<td>4,999</td>
</tr>
<tr>
<td>Increase in contributions receivable</td>
<td>13,316</td>
</tr>
<tr>
<td>Increase in prepaid expenses and other assets</td>
<td>(1,109)</td>
</tr>
<tr>
<td>Decrease in accounts payable</td>
<td>(3,895)</td>
</tr>
<tr>
<td>Increase in accrued interest</td>
<td>18,798</td>
</tr>
<tr>
<td>Increase in accrued expenses and other liabilities</td>
<td>15,166</td>
</tr>
<tr>
<td>Increase in grant commitments</td>
<td>12,900</td>
</tr>
<tr>
<td>Decrease in deferred revenue</td>
<td>(22,290)</td>
</tr>
<tr>
<td>Net Cash Provided by Operating Activities</td>
<td>115,151</td>
</tr>
<tr>
<td>Net Cash Flows from Investing Activities</td>
<td>115,151</td>
</tr>
<tr>
<td>Increase in cash and cash equivalents</td>
<td></td>
</tr>
<tr>
<td>Net Increase in Cash and Cash Equivalents</td>
<td>115,151</td>
</tr>
<tr>
<td>Cash and Cash Equivalents, Beginning of Year</td>
<td>$1,052,223</td>
</tr>
<tr>
<td>Cash and Cash Equivalents, End of Year</td>
<td>$1,167,374</td>
</tr>
</tbody>
</table>

The accompanying notes are integral parts of these financial statements.
1. Organization

American Near East Refugee Aid (AMERA) is a nonprofit corporation organized for the purpose of extending direct financial assistance and/or gifts-in-kind to Palestinian-Arab refugees and other needy individuals in the Arab world. Consistent with this purpose is the support of developmental, educational, and vocational training programs in the area.

2. Summary of Significant Accounting Policies

Fund Accounting

To ensure observation of the limitations and restrictions placed on the use of resources available to AMERA, the accounts of AMERA are maintained in accordance with the principles of fund accounting. This is the procedure by which resources for various purposes are classified and reported separately. Accordingly, AMERA maintains its operating resources into unrestricted and restricted funds.

Deferred Revenue

Operating funds restricted by the donors, grants, or other outside party for particular operating purposes are deemed to be earned and reported as revenue of the restricted fund when AMERA has incurred expenses. Such amounts received but not yet earned are reported as deferred revenue.

Statement of Cash and Equivalents

The accompanying financial statements include the accounts of AMERA’s headquarters and Jerusalem office. All significant transactions between these offices have been eliminated in the accompanying financial statements.

Cash and Cash Equivalents

AMERA considers all investments purchased with a maturity of three months or less to be cash equivalents.

3. Functional Allocation of Expenses

AMERA allocates salaries to non-US programs and supporting services based upon the actual amount of time worked in each area. Salaries to AID programs are allocated based on grant expenditures. Fringe benefits and indirect costs are allocated to various programs and supporting services based on salaries.

4. Pension Plan

AMERA has a defined contribution pension plan that covers substantially all of its employees. Contributions are based on annual salaries. The plan is fully funded through the purchase of annuity contracts. Pension plan expense amounted to $21,230 for the year ended May 31, 1991 and is included in fringe benefits.

5. Commitment

AMERA occupies office space in Washington, D.C. under a noncancellable operating lease which expires October 31, 1994. The lease payments are subject to adjustments based on the Consumer Price Index, operating expenses and real estate taxes.

As of May 31, 1991, the minimum future lease payments under this agreement are as follows:

<table>
<thead>
<tr>
<th>Year Ended May 31</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1992</td>
<td>$37,834</td>
</tr>
<tr>
<td>1993</td>
<td>$37,834</td>
</tr>
<tr>
<td>1994</td>
<td>$37,834</td>
</tr>
</tbody>
</table>

Therefore, total minimum lease payments are $113,502.

Rent expense for the Washington, D.C. office was $76,810 for the year ended May 31, 1991 and has been included in occupancy expense.

6. Taxes

Under Section 6012(c) of the Internal Revenue Code, AMERA is exempt from Federal taxes on income other than unrelated business income. At May 31, 1991, no provision was made since AMERA had no such unrelated business income.
FINANCIAL REVIEW

Contributions to ANERA are tax-deductible and ANERA is audited annually by the firm of Lane & Company. ANERA is registered with and adheres to the standards of the Advisory Committee on Voluntary Foreign Aid of the U.S. Agency for International Development, the National Charities Information Bureau, and the New York State Office of Charities Registration. ANERA is also a member of InterAction and the American Council for Voluntary International Action.

Total Expenditures for FY 91
$5,809,583

ANERA receives support from more than 25,000 individual Americans, small businesses, churches, and from over 20 private foundations and corporations. As in previous years, ANERA received a grant from the U.S. Agency for International Development. Through its membership in the International Service Agencies, ANERA continued its participation in the Combined Federal Campaign.

ANERA BOARD

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President, Middle East Editorial Associates
Washington, D.C.

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Beverly Hills, California

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Former Editor
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Charlottesville, Virginia

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ARAMCO Services Co.
Washington, D.C.

Gail Pressberg
Co-Director,
Washington Office
Americans for Peace Now
Silver Spring, Maryland

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President
Lachlan Reed International, Inc.
Minneapolis, Minnesota

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Burns and Roe Enterprises, Inc.
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American Development Services Corp.
Washington, D.C.

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Schweiker & Associates
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College Park, Maryland

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Texaco Middle East/Far East Division
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Meredith Thorpe, Jr.
Attorney
Hogan & Hartson
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Foundation for Middle East Peace
Washington, D.C.

Marshall W. Wiley
Attorney
Former U.S. Ambassador to Oman
Washington, D.C.
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Dr. Peter Gubser
President

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Treasurer

Catherine E. Sweet
Secretary

Doris Halaby
Vice Chairman

Paula Stinson
Vice President

Cyril G. Bindah
Assistant Treasurer

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IN WASHINGTON:
(seated left to right)

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President

Kathryn Powell
Direct Mail Coordinator

Cyril G. Bindah
Assistant Treasurer

Paula Stinson
Vice President

Thomas C. Webster
Administrative Assistant

Steven Webster
Assistant Accountant

Elizabeth Tykal-Barnhart
AMER Director

Jan Segna
Executive Assistant

Not pictured:

John A. Whitney
Storch & Brenner
Legal Counsel

Interns

Maggie Gran
Karen Healey
Nancy Hightower
Elizabeth Magill

IN JERUSALEM:
(back row, left to right)

Adnan Obeidat
Cooperative Consultant

Assem Tahhan
Admin./Financial Manager

Rida Baidas
Credit/Finance Consultant

Ibrahim Matar
Deputy Representative

Dr. Wahib Tarazi
Veterinary/Dairy Consultant

Kamal Khreisheh
Agricultural Consultant

Dr. Ahmad Annab
Public Health Consultant

Samar Naser
Sr. Administrative Assistant

Lance Matteson
Middle East Representative

Mohammad Sheih
Irrigation Consultant

Ma'moun Abu Gheit
Custodian/Messenger

Firyal Asfour
Exec. Assistant/Translator

Ghada Rabah
Education/Training Consultant

Mazen As'ad
Marketing Consultant

Jonathan Bronsky
Intern

Irene Khasho
Receptionist/Admin. Assistant

IN GAZA:
(left to right)

Sabah El Mughrabi
Administrative Assistant

Younes Abu Salah
Custodian/Messenger

Isam Shawwa
Gaza Consultant

Salem El Huwaiti
Gaza Cooperative Consultant

Aliyah Sarraj
Accountant Assist./Typist
ANERA gratefully acknowledges these partners in social and economic development for 1991:

Bread and Roses Community Fund
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