



ANERA

**American Near East Refugee Aid
and its AMER Medical Division**

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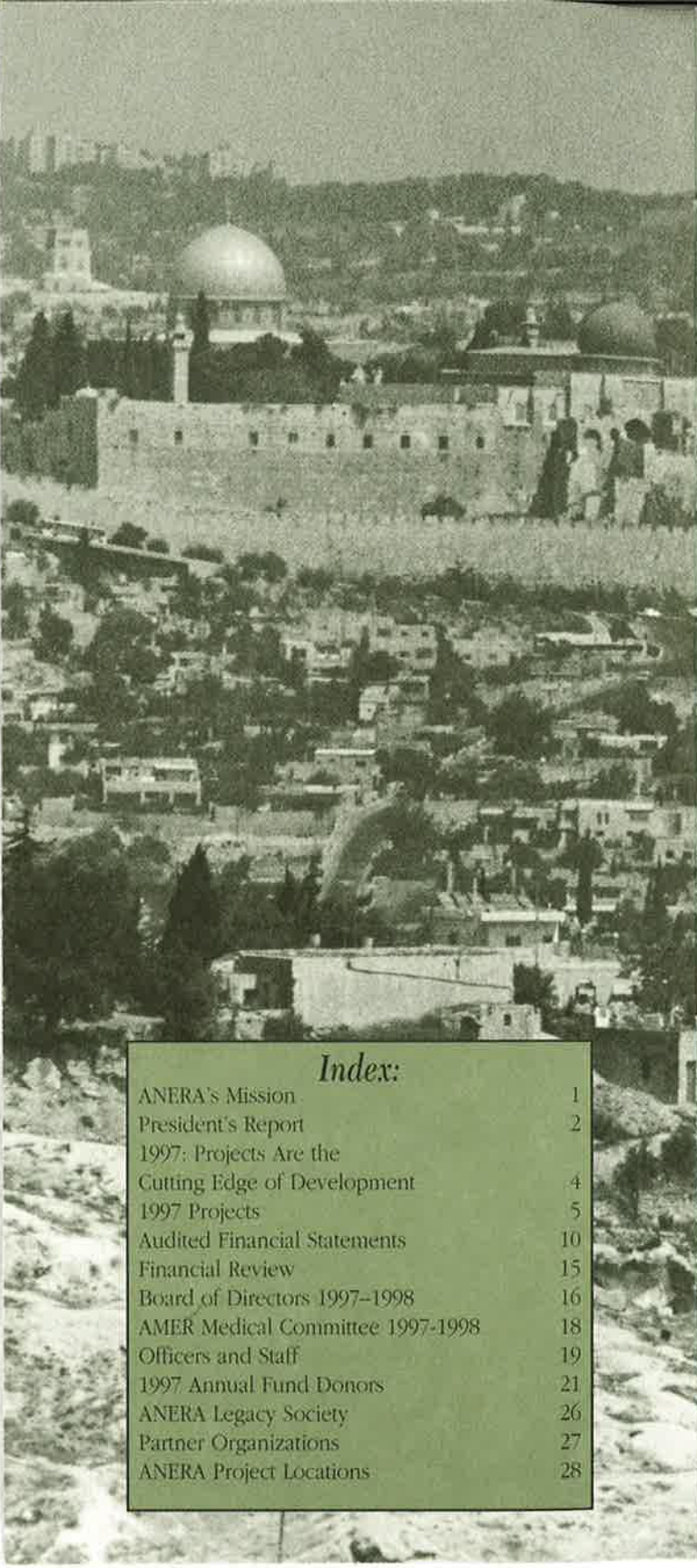
World Wide Web: www.anera.org

25 years of service
ANERA

AMERICAN NEAR EAST REFUGEE AID



1997 Annual Report



ANERA's Mission



American Near East Refugee Aid (ANERA): Our mission is to reduce poverty and relieve suffering in the Middle East. This means that we formulate and implement social and economic development projects in cooperation with indigenous institutions. We also provide relief in response to civilian emergencies and dire need.

Established in 1968 as a nonprofit, charitable organization, ANERA is principally concerned with the long-term development needs of Palestinians and Lebanese, but also has some projects in Jordan and Israel. ANERA assists grassroots organizations to provide their communities with crucial health and welfare services in addition to increasing employment and educational opportunities for deprived groups. Finally, ANERA helps provide the basic necessities of life to people adversely affected by war and 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 time of war.

Index:

ANERA's Mission	1
President's Report	2
1997: Projects Are the Cutting Edge of Development	4
1997 Projects	5
Audited Financial Statements	10
Financial Review	15
Board of Directors 1997-1998	16
AMER Medical Committee 1997-1998	18
Officers and Staff	19
1997 Annual Fund Donors	21
ANERA Legacy Society	26
Partner Organizations	27
ANERA Project Locations	28

President's Report



Dear Friends of ANERA:

Educational opportunities for orphans, health care for men, women, and children, new employment opportunities for those in need, rehabilitation and training for the disabled, the introduction of new technologies for farmers, the provision of potable water for families and irri-

gation water for agriculture, and programs to protect and improve the environment — these are just some of the projects ANERA helped people in the Middle East implement in the past year. And these are the types of projects we will be focusing on during the coming year.

A noted development guru once observed: "Projects are the cutting edge of development." Indeed, we at ANERA agree. The members of our staff, working closely with our local partners in Palestine, Lebanon, Jordan, Israel, and Egypt, have always sought to identify needs and then formulate feasible and sustainable projects. Once defined and agreed upon, then ANERA contributes technical assistance and other resources, usually matching funding provided by the local partner, e.g., a charitable organization, cooperative, village council, nongovernmental organization, or municipality. The project itself, then, is implemented by the counterpart organization with ANERA's input. Let me add that ANERA always insists on working with local partners. For a project to be truly sustainable, a local group must want it and take possession of it. In this way, the people will actually produce the benefits (e.g., health care, education) they need.

The above is the how and what ANERA tries to do. However, the larger social and political environment

naturally affects us greatly. Today, the Middle East peace process seems to be stalled. The optimism following the September 1993 Israeli-Palestinian Oslo Accords has now turned into pessimism. While most observers expect the Jordanian-Israeli Peace Treaty to continue, they do not predict substantive progress in the crucial Israeli-Palestinian negotiations. This political malaise is exacerbated by the collapse of the Palestinian economy: unemployment is unacceptably high, in the 40 to 50 percent range; GNP (gross national product) per capita has declined. Gross private fixed investment (a key economic indicator) as a percent of GNP has declined by half in the last four years. In a sense, these observations bring us full circle. These socioeconomic conditions, sadly, generate in spades the very needs we are trying to help the Palestinians and others address.

For details of projects, ANERA's other activities, our overall financial picture, and a profile of the board, officers and staff, please see the following pages of this report.

Looking at our activities from another perspective, ANERA helps link individuals and groups in the Middle East and America in what can truly be defined as people-to-people programs. You, ANERA's supporters and friends in the United States and other lands, in conjunction with Palestinians, Jordanians, Israelis, Lebanese, and Egyptians make the projects function. All of you make our work — our service — possible.

A handwritten signature in dark ink, reading "Peter Gubser".

Peter Gubser
President

1997: Projects Are the Cutting Edge of Development

Education and Youth

ANERA scholarship sponsors support those most in need, including orphaned, disabled, and destitute children. Equipment donations through ANERA's Sports Fund have provided creative

outlets for the energies of young boys and girls scarred by the violence of the intifada.

Urban

Employment

Our Gaza Women's Loan Fund has been a great success. Together with our partner, American Jewish World Service, we have provided more than eighty loans to women entrepreneurs.

In Hebron, a new municipal industrial center will be inaugurated in October 1997, marking the fourth center since ANERA pioneered their creation on the outskirts of Palestinian towns in 1986.

Health

ANERA provided a mobile clinic to help reduce cases of disease, morbidity, and high-risk pregnancies in isolated areas of the West Bank. This year we distributed more than one million dollars in medical supplies in the West Bank, Gaza, and Lebanon.

ANERA Projects 1997

In fiscal year 1997, (extending from June 1, 1996 through May 31, 1997), ANERA and its AMER Medical Division gave development assistance and relief aid totaling \$4,105,585 to local institutions providing economic and community development, education and health services, assistance for the poor and indigent, and related technical assistance and training to the Palestinians, Lebanese, Jordanians, and other civilians in the West Bank, Gaza Strip, Lebanon, Jordan, and Israel.

As in the past, some ANERA projects benefitted from grants from the U.S. Agency for International Development (US AID) and the International Fund for Agricultural Development (IFAD), a United Nations agency. In addition, we enjoyed project partnerships with American Jewish World Service, AmeriCares, the Japanese Volunteer Corps, the Pearl S. Buck Foundation, the Episcopal Dioceses of Jerusalem and Connecticut, Islamic Relief Worldwide, the Foundation for Middle East Peace, The Jerusalem Fund, the Order of St. John, Land O'Lakes, CARE, and the Italian Association for Women and Development (AIDOS).

COMMUNITY AND ECONOMIC DEVELOPMENT

Grassroots Service and Urban Economic Projects

Partial funding for local nongovernmental organizations, municipalities, and other institutions which provide essential services: mother/child health care, food for the needy, literacy programs, vocational training for women, and job creation. These projects are with Association for the Development of Palestinian Camps (Lebanon), EcoPeace (headquartered in East Jerusalem), Gaza Women's Loan Fund (Gaza), Hebron Municipality (West Bank), House of Hope (Galilee, Israel), Institut de Reeducation Audio-Phonetique (Lebanon), Jericho



Livestock and Dairy

ANERA continues to play a major role in controlling brucellosis, a contagious livestock disease that can be transmitted to humans. Wabib Tarazi, ANERA livestock consultant (right) visits with a local veterinarian in his mobile clinic.

Municipality (West Bank), Peace Center for the Blind (West Bank), Silwan Community Center (West Bank), and Workshops for the Blind (West Bank).

\$838,609

Agricultural Irrigation

Partial funding for the rehabilitation of wells and springs for irrigation use. These projects, all in the West Bank, are with: Birzeit Municipality, Doura Al-Qari' Village Committee, Ein-Areek Village Committee, Ein Sultan Irrigation Project, Halhul Municipality, Jayyous Cooperative, Jeeb Village Council, Jifna Village Council, Kour Village Committee, Surda Village Council, and Yatta Municipality.

\$333,000

Agricultural Credit

Partial funding for revolving loan funds for poor farmers for farm improvement. These projects are with: the Agricultural Credit Project, Gaza Fisherman's Cooperative (Gaza), Jericho Agricultural Cooperative (West Bank), Khan Younis Agricultural Cooperative (Gaza), and Rural Women's Credit Program (Gaza).

\$796,396

Agricultural Extension and Animal Husbandry

Partial funding for animal disease control and agricultural extension systems with the following institutions: Bani Na'im Agricultural Cooperative (West Bank), Gaza Livestock Cooperative (Gaza), Hebron Grape Marketing Cooperative (West Bank), Hebron Livestock



Water for the Jericho Valley

ANERA is rehabilitating the irrigation networks and overseeing a major new water project in Jericho. With the assistance of the United Nations International Fund for Agricultural Development (IFAD), ANERA is installing new systems, which will double the current supply of water, and is working with local farmers to set up an association to manage this new water supply.

Cooperative (West Bank), Hebron University (West Bank), Jericho Livestock Cooperative (West Bank), Khan Younis Agricultural Cooperative (Gaza), Nahda Livestock Cooperative (West Bank), Palestinian Agricultural Relief Committees, Palestinian Ministry of Agriculture - Extension Department.

\$586,721

TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT \$2,554,726



TECHNICAL ASSISTANCE

Provision of training and consultants in agriculture, job creation, credit, health, and education.

TOTAL TECHNICAL ASSISTANCE \$275,957



EDUCATION

Child Scholarships

Scholarships for orphaned, destitute, and handicapped children. Al-Kafaat Rehabilitation Center (Lebanon),



Shared Environments—Mutual Responsibility

Through our continuing support for EcoPeace, an organization which brings Israeli, Palestinian, Egyptian, and Jordanian nongovernmental groups together, ANERA is helping to promote regional solutions to environmental problems, such as water scarcity and population growth.

Atfaluna Center for Deaf Children (Gaza), Dar El-Tifl (Jerusalem), Dar El-Yateem (West Bank), Rawdat El-Zuhur (Jerusalem), Sun Day Care Center (Gaza).

\$144,172

Youth Programs, Schools and Universities

Sports and school equipment, expertise and books for educational institutions. Bir Zeit University (West Bank), Maghazi Refugee Rehabilitation Center (Gaza).

\$32,000

TOTAL EDUCATION

\$176,172



HEALTH SERVICES

Clinics, Hospitals and Health Training

Partial assistance for upgrading West Bank medical institutions' ability to deliver health services. Al-Amal Medical Center - Qalqilia Zakat Committee, Al-Aqsa Health Clinic, Sinjil Health Clinic, Jerusalem Princess Basma Center for Disabled Children.

TOTAL HEALTH SERVICES

\$57,393



Computers for Refugee Camps

ANERA's Educational Enhancement Center program is now underway. The program is a joint project with the Pearl S. Buck Foundation. The first center to open, located in the Maghazi Refugee Camp in Gaza, is up and running, providing computer courses, library materials, and games. A second one is in the works, with additional support from Islamic Relief Worldwide.



IN-KIND PHARMACEUTICAL PRODUCTS

Medicines, equipment and books for hospitals and clinics, including shipping costs, Ahli Arabi Hospital Medical Library (Gaza), Hebron Zakat Committee (West Bank), Lebanese Red Cross (Lebanon), Palestinian Red Crescent Society (Lebanon), West Bank and Gaza Clinics and Hospitals

TOTAL IN-KIND

\$1,041,337

TOTAL

\$4,105,585



PUBLIC EDUCATION

ANERA has long supported modest activities that seek to inform Americans about the Middle East, the need for peace, the condition of the Palestinians and Lebanese, and the value of economic and social development. To this end, we publish a newsletter, speak at civic and educational events, comment on radio and television, and this year, conducted roundtables focused on Middle East economic development. Our World Wide Web site on the Internet (www.anera.org) helped reach new audiences.

Audited Financial Statements

Independent Auditor's Report

To the Board of Directors of
American Near East Refugee Aid

We have audited the accompanying statement of financial position of American Near East Refugee Aid (ANERA) as of May 31, 1997 and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of ANERA'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 ANERA's Jerusalem office, which reflect total assets of \$291,796 as of May 31, 1997 and total expenses of \$3,105,023 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, 1997, and the result of its activities and cash flows for the year then ended in conformity with generally accepted accounting principles.

Lane & Company

Lane & Company
Washington, D.C.
August 15, 1997

AMERICAN NEAR EAST REFUGEE AID STATEMENT OF FINANCIAL POSITION May 31, 1997

ASSETS

Current Assets	
Cash and cash equivalents	\$1,020,859
Prepaid expenses and other assets	<u>54,706</u>
Total Current Assets	1,075,565

Furniture and equipment, net of accumulated depreciation of \$141,771	<u>9,618</u>
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Total Assets \$1,085,183

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts payable	\$ 37,657
Accrued benefits	287,573
Other accrued expenses and liabilities	83,803
Grant commitments	96,665
Deferred revenue	<u>146,733</u>

Total Current Liabilities 652,431

Net Assets, Temporarily Restricted	—
Net Assets, Unrestricted	<u>432,752</u>

Total Liabilities and Net Assets \$1,085,183

The accompanying notes are an integral
part of these financial statements.

AMERICAN NEAR EAST REFUGEE AID STATEMENT OF ACTIVITIES For the Year Ended May 31, 1997

Changes in unrestricted net assets	
Revenues	
Donor contributions and other grants	\$ 888,781
Contributions-in-kind	1,034,262
Interest	<u>25,445</u>
Total unrestricted revenues	1,948,488

Net assets released from restrictions	
Satisfaction of program restrictions	<u>3,973,433</u>
Total unrestricted revenues	<u>5,921,921</u>

Expenses	
Program Services	
Community and economic development	3,532,190
Education	185,982
Health services	1,138,854
Public education	<u>74,427</u>
	<u>4,931,522</u>

Supporting Services	
Fund-raising	174,250
Management and general	<u>485,916</u>
	<u>660,166</u>

Total Expenses 5,591,689

Change in unrestricted net assets 330,232

Changes in temporarily restricted net assets	
United States Government grants	2,240,567
United Nations grant	1,410,508
Other grants and contributions	<u>322,363</u>
Net assets released from restrictions	<u>(3,973,433)</u>

Change in temporarily restricted net assets —

Change in net assets	330,232
Net Assets, Beginning of Year	<u>102,520</u>

Net Assets, End of Year \$ 432,752

The accompanying notes are an integral
part of these financial statements.

AMERICAN NEAR EAST REFUGEE AID STATEMENT OF CASH FLOWS For the Year Ended May 31, 1997

Cash flows from operating activities	
Change in net assets	\$ 330,232
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	2,006
Changes in assets and liabilities	
Decrease in contributions receivable	1,958
Decrease in prepaid expenses and other assets	1,158
Increase in accounts payable	32,990
Increase in accrued benefits	223
Decrease in accrued expenses and other liabilities	(29,194)
Decrease in grant commitments	(16,273)
Decrease in deferred revenue	<u>(70,753)</u>

Net cash provided by operating activities 252,347

Cash flows used in financing activities	
Purchase of fixed assets	<u>(3,301)</u>

Net increase in cash and cash equivalents 249,046

Cash and cash equivalents, beginning of year 771,813

Cash and cash equivalents, end of year \$1,020,859

The accompanying notes are an integral
part of these financial statements.

AMERICAN NEAR EAST REFUGEE AID
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended May 31, 1997

	Program Services Overseas			Domestic	Supporting Services				
	Community & Economic Development	Education	Health Services		Public Education	Total	Fundraising	Management & General	Total Expenses
Salaries	\$ 245,919	\$ 5,379	\$ 14,213	\$ 30,329	\$ 295,840	\$ 36,668	\$ 274,465	\$ 311,133	\$ 606,973
Fringe benefits	155,919	1,294	6,578	7,123	170,914	8,663	62,663	71,326	242,240
Total salaries and fringe benefits	401,838	6,673	20,791	37,452	466,754	45,331	337,128	382,459	849,213
Professional and contract services	42,757	—	74	1,313	44,144	11,027	35,346	46,373	90,517
Occupancy	76,873	687	3,978	3,857	85,395	4,669	44,891	49,560	134,955
Office supplies and equipment	30,886	109	1,048	280	32,323	8,208	12,743	20,951	53,274
Telephone	21,942	36	713	362	23,053	253	4,795	5,048	28,101
Postage, shipping and storage	7,619	574	8,335	6,077	22,605	49,111	12,228	61,339	83,944
Printing	677	1,505	28	17,404	19,614	46,413	4,086	50,499	70,113
Lettershop	—	—	—	211	211	7,214	60	7,274	7,485
Travel	85,186	226	3,625	5,634	94,671	1,936	8,577	10,513	105,184
Meetings and conferences	15,352	—	258	1,804	17,414	88	22,875	22,963	40,377
Engineering, Technical Assistance	267,897	—	8,060	—	275,957	—	—	—	275,957
Miscellaneous	26,437	—	439	103	26,979	—	1,182	1,182	28,161
Depreciation	—	—	—	—	—	—	2,005	2,005	2,005
Grants	1,769,830	176,172	57,393	—	2,003,395	—	—	—	2,003,395
Loan guarantees	784,896	—	—	—	784,896	—	—	—	784,896
Grants-in-kind	—	—	1,034,112	—	1,034,112	—	—	—	1,034,112
Total Expenses	\$ 3,532,190	\$ 185,982	\$ 1,138,854	\$ 74,497	\$ 4,931,523	\$ 174,250	\$ 485,916	\$ 660,166	\$ 5,591,689

The accompanying notes are an integral part of these financial statements

AMERICAN NEAR EAST REFUGEE AID
NOTES TO FINANCIAL STATEMENTS

1. Organization

American Near East Refugee Aid (ANERA) 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 Middle-East. Consistent with this purpose is the support of developmental, educational, and vocational training programs in the area.

2. Summary of Significant Accounting Policies

Estimates

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

Deferred Revenue

Operating funds restricted by the grantor or other outside party for particular operating purposes are deemed to be earned and reported as temporarily restricted revenue when ANERA has incurred expenditures in compliance with the specific restriction. Such amounts received but not yet earned are reported as deferred revenue.

2. Summary of Significant Accounting Policies (continued)

Statement Presentation

The accompanying financial statements include the accounts of ANERA's headquarters and Jerusalem and Gaza offices. All significant transactions between these offices have been eliminated in the accompanying financial statements.

Cash and Cash Equivalents

ANERA maintains accounts at eight banks in the United States and the Middle East. The United States accounts are insured by the Federal Deposit Insurance Corporation up to \$100,000. ANERA considers all investments purchased with a maturity of three months or less to be a cash equivalent.

Grant Commitments

Grant commitments represent funds to be expended in the Middle East for community development, educational and health training programs during the year ended May 31, 1998. ANERA recognizes the commitment as an expense when the grant is approved by the ANERA projects committee.

Furniture and Equipment

Furniture and equipment are stated at cost and are depreciated using the straight line method over estimated useful lives of five to ten years with no salvage value.

Major additions and improvements purchased with unrestricted funds are capitalized as furniture and equipment while maintenance and repairs are expensed in the year incurred. Assets purchased with temporarily restricted grant funds are expensed as office supplies and equipment and title is held by the grantor.

AMERICAN NEAR EAST REFUGEE AID NOTES TO FINANCIAL STATEMENTS

3. Grants

ANERA was awarded a grant for \$4,700,000 which expires June 30, 1997 from the United States Department of State, Agency for International Development (USAID). The purposes of the grant are to assist in the administration of the community and economic development, health and educational programs in the West Bank and Gaza Strip. Authorized expenditures incurred in the administration of the grant are reimbursable to ANERA. As of May 31, 1997, all funds have been fully obligated.

ANERA was awarded an additional grant which expires July 31, 1997 for \$492,400 from USAID. The funds have been fully obligated.

ANERA was also awarded a grant for \$7,240,778 which expires December 31, 1997 from the International Fund for Agricultural Development (IFAD). The purpose of the grant is to address the needs of the poor farmers in the rural area of the Gaza strip and Jericho. As of May 31, 1997, \$3,290,447 has been advanced to ANERA under the grant.

4. Pension Plan

ANERA 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 \$38,884 for the year ended May 31, 1997 and is included in fringe benefits.

5. Accrued Benefits

The law operative in the West Bank and the Gaza strip dictates that upon retirement an employee shall receive a defined termination benefit. The benefit is calculated as one months salary at the employee's salary rate at termination multiplied by the number of years of service. ANERA provides this benefit to both Jerusalem employees and full-time consultants.

During the year ending May 31, 1997, benefits of \$53,000 were paid to terminated employees. The defined termination benefit at May 31, 1997 was \$210,737. The remaining balance in accrued benefits of \$76,836 represents accrued leave for Washington, D.C. employees.

6. Commitments

ANERA occupies office space in Washington, D.C. under a noncancellable operating lease which expires October 31, 1999. The lease payments are subject to increases based on the Consumer Price Index, operating expenses and real estate taxes.

ANERA also occupies office space in Jerusalem under an operating lease which expires September 30, 1997. The annual lease amount is \$27,000 per year with an increase based on the Jerusalem Consumer Price Index. Other office sites are rented overseas on month to month leases.

As of May 31, 1997, the minimum future lease payments under these agreements are as follows:

For the Year ended May 31, 1998	69,169
May 31, 1999	60,169
May 31, 2000	<u>25,070</u>
Total	<u>\$154,408</u>

Rent expense for ANERA was \$87,169 for the year ended May 31, 1997 and has been included in occupancy expense.

7. Taxes

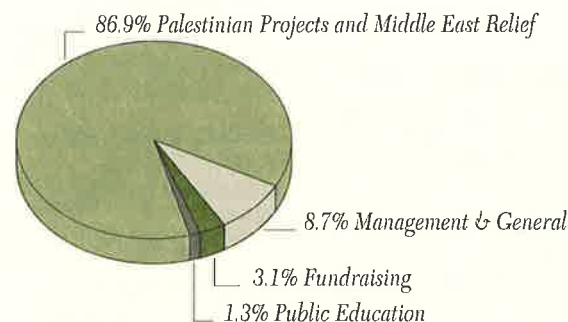
Under Section 501(c)(3) of the Internal Revenue Code, ANERA is exempt from Federal taxes on income other than unrelated business income. At May 31, 1997 no provision was made as ANERA had no unrelated business income.

8. In-Kind Contributions

ANERA receives medical supplies from manufacturers and ships them to the Middle East. ANERA has recognized \$1,034,262 as in-kind contributions and program expense on its statement of activities during the year ended May 31, 1997.

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 97 **\$5,591,689**

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 (US AID) and the International Fund for Agricultural Development (IFAD), as well as the Postal Ministry of Japan. Through its membership in the International Service Agencies, ANERA continued its participation in the Combined Federal Campaign and many state and local charity giving campaigns.

ANERA Board Of Directors 1997-1998

Mona Aboelnaga
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Portfolio Mgr.
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Business Consultant on
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Les Janka International
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Washington, DC

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Youth Advocate Program
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Hassan T. Sawan
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San Juan, Puerto Rico

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China Medical Board of
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American Medical
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Associates
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M.M. Siam
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Services
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Civic Leader
Chevy Chase, MD

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Margy W. Werling
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Falls Church, VA

Guenther O. Wilhelm
Deputy Manager
Exxon Corporation
Washington, DC

AMER Medical Committee 1997-1998

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 Internist
 Winchester, VA

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 Dept. of Ophthalmology
 George Washington
 University
 Washington, DC

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 Director of Urology
 Bellevue Hospital
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 Educational Commission
 for Foreign Medical
 Graduates
 Gibson Island, MD

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Ear, Nose & Throat
 Specialist
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 New Canaan, CT

David Brown, M.D.
Internist, Retired
 New Canaan, CT

F. Joseph Dagher, M.D.
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 School of Medicine
 Chief of Staff
 Veterans Affairs
 Medical Center
 Washington, DC

Raymond Haddad, M.D.
Pulmonary Specialist
 Fairfield, CT

Firas Al-Kawas, M.D.
Director of Biliary
 Endoscopy
 Professor of Medicine
 Georgetown University
 Washington, DC

Alfred Khoury, M.D.
President
 Perinatal Associates of
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