



April 7, 2025

Intelligent Advocacy Network  
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The Honorable Melanie Krause  
Acting Commissioner  
Internal Revenue Service  
1111 Constitution Avenue NW  
Washington, D.C. 20224

National Security Division  
U.S. Department of Justice  
950 Pennsylvania Avenue NW  
Washington, D.C. 20530-0001  
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Office of Foreign Assets Control (OFAC)  
U.S. Department of the Treasury  
Treasury Annex / Freedman's Bank Building  
1500 Pennsylvania Avenue, NW  
Washington, DC 20220

**Re: Request for IRS Review of the 501(c)(3) Status of the Middle East Children's Alliance (EIN: 94-3074600)**

Dear Acting Commissioner Krause, Members of the DOJ National Security Division, and OFAC Officials:

On behalf of the [Intelligent Advocacy Network](#) (IAN), a nonpartisan community advocacy organization, I respectfully submit this letter urging the Internal Revenue Service to initiate a



formal review of the [Middle East Children’s Alliance](#) (MECA), a California-based 501(c)(3) organization. This request is based on substantial concerns that MECA appears to be violating federal tax law by coordinating with, promoting, or providing material support to designated terrorist organizations, in violation of 26 U.S.C. § 501(c)(3), applicable Treasury regulations, and federal criminal statutes, including 18 U.S.C. §§ 2339A and 2339B.

An Executive Summary of this letter is attached as Attachment A.

## **I. Introduction**

This complaint is supported by detailed findings published by the Network Contagion Research Institute (NCRI), available [here](#), as well as additional findings from IAN, available [here](#).

These materials provide evidence that MECA maintains sustained fiscal, personnel, and ideological ties to entities designated under U.S. counterterrorism statutes—most notably the Popular Front for the Liberation of Palestine (PFLP), a U.S.-designated [Foreign Terrorist Organization](#) (FTO) under Executive Order 13224 and 8 U.S.C. § 1189.

The reports document MECA’s financial grants to PFLP-linked organizations, its collaboration with known extremists, and its role as the sole beneficiary of a national conference that openly glorified terrorist violence—including the October 7, 2023 Hamas-led massacre of civilians in Israel, including Americans.

Additionally, MECA has repeatedly provided platforms for speakers who explicitly advocate for armed struggle and the dismantling of the State of Israel, including figures who endorse terrorist groups by name and justify their tactics as legitimate resistance.

These activities appear to directly violate the standards of 26 U.S.C. § 501(c)(3), which bars tax-exempt entities from engaging in illegal activity or supporting groups that promote violence. MECA’s conduct warrants immediate scrutiny by the IRS, Department of Justice, and the Office of Foreign Assets Control (OFAC) for potential violations of federal tax law, anti-terror finance statutes, and Executive Order 13224.

## **II. Documented Activities Undermining 501(c)(3) Compliance**

- **Grants to PFLP-Linked Entities:** MECA has provided grants to organizations such as Afaq Jadeeda and the Union of Health Work Committees (UHCW), both identified by



U.S. and international authorities as affiliated with the PFLP. These grants are documented in MECA's IRS Form 990s over multiple tax years. Additional grantees include the Union of Agricultural Work Committees, the Union of Palestinian Women's Committees, and the Freedom Theater in Jenin—each flagged for ties to the PFLP or related militant groups. Some of these organizations have also promoted programming that glorifies terrorism and martyrdom, including youth camps and public ceremonies honoring armed militants.

- **Platforming of Extremist Figures:** MECA has repeatedly collaborated with individuals who openly support or are linked to U.S.-designated terrorist organizations, including Leila Khaled and Rabab Abdulhadi. These partnerships have occurred through MECA-sponsored events, public campaigns, and educational programming. MECA has also aligned itself with U.S.-based extremist coalitions such as Shut It Down for Palestine and PalAction US, the latter of which promotes confrontational direct-action tactics and reportedly contributed financial support to MECA. These domestic affiliations further illustrate MECA's ideological alignment with pro-violence movements that extend beyond foreign entities.
- **Recipient of Proceeds from Terror-Supporting Conference:** In 2024, MECA was the sole recipient of all proceeds from the People's Conference for Palestine, which raised over \$200,000 and featured multiple speakers with known ties to terrorist organizations, including Wissam Rafeedie, a senior PFLP member, and Rabab Abdulhadi, an academic who openly endorsed a resistance movement led by Hamas, Palestinian Islamic Jihad, and the PFLP. In her remarks at the conference, Abdulhadi encouraged full support for the armed resistance and framed it as part of a global struggle against U.S. imperialism. MECA's role as the designated beneficiary raises serious concerns under federal tax law.
- **Personnel with Documented Links to Designated Terrorist Groups:** MECA continues to employ or collaborate with individuals who maintain documented ties to entities designated as Foreign Terrorist Organizations by the U.S. government. Notably, Dr. Mona Al-Farra, MECA's director of Gaza programming, previously served as deputy director of the Union of Health Work Committees (UHC)—a group identified by USAID as a PFLP front. She has publicly expressed support for extremists and was photographed alongside Leila Khaled, a convicted PFLP terrorist. In 2004, Al-Farra also



publicly refused USAID funding due to its anti-terrorism certification requirements—a position that reflects ideological alignment with groups excluded by U.S. law. MECA’s founder, Barbara Lubin, also met with Khaled in Gaza in 2012. These personnel relationships are not incidental; they point to a persistent pattern of alignment with ideologically extreme actors.

- **Promotion of Teach Palestine Curriculum:** MECA’s educational program promotes one-sided political narratives and anti-normalization rhetoric in K-12 settings. This curriculum lacks the balance and neutrality required under IRS guidance for educational activity. According to Treasury Regulation § 1.501(c)(3)-1(d)(3), an organization may advocate a position only if it presents a sufficiently full and fair exposition of the pertinent facts to allow the public to form an independent opinion. MECA’s Teach Palestine curriculum fails to meet this standard and includes lesson content that whitewashes Hamas and promotes resistance narratives without presenting alternative perspectives.
- **Failure to Disassociate from Terror-Affiliated Entities:** Despite mounting scrutiny, MECA has not adopted or disclosed any policies distancing itself from FTO-linked entities or personnel.

### III. Statutory and Regulatory Prohibitions Relevant to MECA’s Conduct

MECA appears to have engaged in or facilitated activities that may constitute violations of federal law, including but not limited to:

- Material support to terrorist groups, as prohibited by 18 U.S.C. § 2339A and § 2339B.
- Violations of tax code § 501(c)(3) for engaging in illegal activity or violations of public policy.
- Violations of Executive Order 13224, which prohibits providing material support to or engaging in transactions with designated terrorist organizations.
- Violations of Federal Treasury regulations § 1.501(c)(3)-1(d)(1)(ii), in potentially using charitable resources for non-charitable or illegal purposes, operating in a manner inconsistent with its stated mission, and acting to the private benefit of terrorist entities or political causes.



- Violations of Treasury Regulation § 1.501(c)(3)-1(d)(3), which governs educational activities and requires a full and fair exposition of the pertinent facts to enable the public to form an independent opinion.
- *Holder v. Humanitarian Law Project*, 561 U.S. 1 (2010) which holds that even support for peaceful or humanitarian purposes violates § 2339B if coordinated with a FTO.

Therefore, any coordination, funding, or support of a designated terrorist group—even under the guise of charitable activity—violates both federal criminal law and the operational requirements of IRC § 501(c)(3), and warrants immediate revocation.

#### **IV. Request for Action**

In light of the evidence presented, the Intelligent Advocacy Network respectfully urges the Internal Revenue Service, the Department of Justice and the Office of Foreign Assets Control to take all appropriate enforcement actions within their respective authorities, including but not limited to the following:

- Investigate whether the Middle East Children’s Alliance (MECA) has violated the requirements of its tax-exempt status under Internal Revenue Code § 501(c)(3) through financial support to non-charitable entities, the platforming of extremist speakers, and educational programming that fails to meet the neutrality and balance standards required of tax-exempt organizations.
- Evaluate whether MECA’s activities constitute potential violations of 18 U.S.C. §§ 2339A and 2339B, or other federal statutes prohibiting material support to Foreign Terrorist Organizations, and, if so, initiate proceedings to revoke its 501(c)(3) status pursuant to those violations.
- Assess whether MECA’s financial and programmatic relationships contravene Executive Order 13224 or related counterterrorism regulations governing U.S. persons and entities.
- Prohibit MECA from soliciting or receiving tax-deductible contributions under 26 U.S.C. § 170.



The actions detailed in the linked reports [here](#) and [here](#) offer substantial evidence that MECA is ineligible for continued tax-exempt status and may be in violation of federal laws concerning terrorism financing and national security.

For questions or additional information, please contact us using the information below.

Sincerely,

A handwritten signature in black ink, appearing to read "Susan George", is positioned below the word "Sincerely,".

Susan George  
Chief Executive Officer  
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Attachment A - Executive Summary



## Attachment A

### Executive Summary

#### Request for IRS Review of the 501(c)(3) Status of the Middle East Children's Alliance (EIN: 94-3074600)

The [Intelligent Advocacy Network](#) (IAN) is formally requesting that federal authorities—the Internal Revenue Service, the U.S. Department of Justice National Security Division, and the U.S. Treasury Office of Foreign Assets Control (OFAC)—initiate a comprehensive review and enforcement action against the [Middle East Children's Alliance](#) (MECA), a California-based 501(c)(3) nonprofit.

The letter presents evidence that MECA has violated federal tax and counterterrorism laws by providing material support to designated foreign terrorist organizations, particularly the Popular Front for the Liberation of Palestine (PFLP).

This complaint is supported by detailed findings published by the Network Contagion Research Institute (NCRI), available [here](#), as well as additional analysis from IAN, available [here](#). These reports provide substantial evidence corroborating the claims set forth below.

#### Core Allegations and Evidence

- **Material and Fiscal Support to Terrorist-Linked Entities:** MECA has provided grants to PFLP-linked groups including the Union of Health Work Committees (UHCW), Union of Palestinian Women's Committees, Union of Agricultural Work Committees, Afaq Jadeeda and Never Stop Dreaming. These groups have hosted youth programs glorifying martyrdom, featured PFLP imagery, and are identified by U.S. or Israeli authorities as terror affiliates.
- **Collaboration with Extremist Figures:** MECA has platformed individuals tied to terrorist groups, including convicted PFLP member Leila Khaled and Dr. Rabab Abdulhadi, who has publicly endorsed Hamas, Palestinian Islamic Jihad (PIJ), and the PFLP. MECA's Gaza program director, Dr. Mona Al-Farra, previously served as UHCW's deputy director and opposed USAID's anti-terror compliance rules.
- **Exclusive Beneficiary of a Terror-Linked Conference:** MECA received over \$200,000 from the 2024 People's Conference for Palestine—an event that glorified the October 7 Hamas attacks, featured PFLP-affiliated speakers like Wissam Rafeedie, and included



Rabab Abdulhadi endorsing “armed resistance” by Hamas, PIJ, and the PFLP. MECA’s financial role raises serious concerns under IRS and OFAC regulations on charitable fundraising and terror financing.

- **Promotion of Biased K-12 Educational Materials:** MECA’s Teach Palestine curriculum promotes an ideologically biased narrative, glorifying Palestinian “resistance” and downplaying or whitewashing terrorist groups like Hamas. The curriculum allegedly fails IRS neutrality standards required under Treasury Regulation §1.501(c)(3)-1(d)(3).
- **Lack of Disassociation from Terrorist Affiliates:** MECA has not implemented policies to distance itself from foreign terrorist organizations (FTOs) or their operatives.

**Violations Cited:** The letter cites the following statutes and regulations as potentially violated:

- 18 U.S.C. §§ 2339A & 2339B – Material support to terrorism
- Executive Order 13224 – Prohibition of support for FTOs
- 26 U.S.C. § 501(c)(3) – Nonprofit engagement in illegal or non-charitable activity
- Treasury Regulations § 1.501(c)(3)-1(d)(1)(ii) and § 1.501(c)(3)-1(d)(3)
- Holder v. Humanitarian Law Project (2010) – Support to FTOs is illegal even if framed as humanitarian

**Requested Enforcement Actions:** IAN urges the IRS, DOJ, and OFAC to:

- Investigate MECA’s activities, partnerships, and potential violations of U.S. law;
- Revoke MECA’s 501(c)(3) tax-exempt status based on evidence of impermissible activities;
- Pursue appropriate civil or criminal penalties under federal statutes prohibiting material support to foreign terrorist organizations;
- Prohibit MECA from soliciting or receiving tax-deductible donations pending the outcome of such investigation and enforcement action.

## **Conclusion**

IAN submits that MECA has systematically engaged in activities inconsistent with the legal requirements governing tax-exempt charitable organizations and U.S. counterterrorism policy. Immediate government intervention is warranted to prevent the continued misuse of charitable status and U.S.-based financial channels to support extremist-linked activities.