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R. Richard Newcomb

Director

Office of Foreign Assets Control

Department of Treasury

Washington, D.C. 20220

January 9, 2004

Dear Mr. Newcomb:

On behalf of the Board of Directors of the Iranian Muslim Association of North America (IMAN) and individuals that have contributed funds for the expressed purpose of providing medical aid to needy individuals as a result of the earthquake in Bam, Iran I request confirmation from the Department of Treasury that our plans are consistent with the Office of Foreign Assets Control regarding Iranian Transaction Regulations.

Our plans are as follows.

1. Transfer all funds raised to the Sajjad Foundation in Kerman, Iran.
2. All funds will be used for the construction of a hospital for the people of Bam.
3. A contract will be signed between the Sajjad Foundation and IMAN Foundation to construct a hospital by the Sajjad Foundation on behalf of the IMAN Foundation.
4. The Sajjad Foundation will be responsible for submitting reports of expenses made related to this effort which will be posted on the IMAN Foundation website.

I appreciate the opportunity that was provided me on Friday, January 9, 2004 to meet with senior Treasury officials including Deputy Assistant Secretary Juan C. Zarate to discuss and inform them of our plans.

I would like to request a confirmation letter be sent as soon as possible, as we discussed, so that funds can be transferred Iran to assist victims of the earthquake.

Sincerely,

Dr. M. Sadegh Namazikhah
President and Founder