



May 29, 2001

Holy Land Foundation  
525 International Pkwy, Suite 509  
Richardson, TX 75081

Dear Holy Land Foudnation:

On behalf of the Wheelchair Foundation, I would like to thank you for your generous contribution. Your gift of \$36,000.00 will be used to provide wheelchairs to those in need throughout the world.

We appreciate your efforts in helping the Wheelchair Foundation in its mission to bring independence and dignity to those who have been deprived of mobility by warfare, disease, disaster and advanced age.

Please retain this letter for your records. It is an important document necessary for any available income tax deduction for this contribution. This letter confirms, pursuant to Section 170 of the Internal Revenue Code of 1986, as amended, that the Wheelchair Foundation has not provided you with any goods or services in exchange for this contribution.

Again, thank you for your gift!

Sincerely,

A handwritten signature in black ink, appearing to read "K. Behring", is written over the word "Sincerely,".

Kenneth E. Behring  
Chairman of the Board of Directors

HLDL130 0000938

Defendants'  
Exhibit  
**D-1337**  
3:04-CR-240