

# Return of Organization Exempt From Income Tax

**2008**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements.

**A For the 2008 calendar year, or tax year beginning** , 2008, and ending , 20

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input checked="" type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C</b> Name of organization <b>EPISCOPAL RELIEF AND DEVELOPMENT</b>		<b>D</b> Employer identification number 73-1635264
		Doing Business As		<b>E</b> Telephone number (800) 334-7626
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>815 SECOND AVENUE</b>		<b>G</b> Gross receipts \$ <b>77,718,319.</b>
		City or town, state or country, and ZIP + 4 <b>NEW YORK, NY 10017</b>		<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
<b>F</b> Name and address of principal officer: <b>ROBERT W RADTKE</b> <b>815 SECOND AVENUE NEW YORK, NY 10017</b>				<b>H(c)</b> Group exemption number
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c) ( 3 ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>J</b> Website: <b>WWW.ER-D.ORG</b>		
<b>K</b> Type of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>L</b> Year of formation: <b>1940</b>		<b>M</b> State of legal domicile: <b>NY</b>

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>EPISCOPAL RELIEF &amp; DEVELOPMENT CORP (ERD) IS A COMPASSIONATE RESPONSE OF THE EPISCOPAL CHURCH TO HUMAN SUFFERING IN THE WORLD. ERD'S MAJOR PROGRAMS FOCUS ON FOOD SECURITY, HEALTH CARE, AND EMERGENCY RELIEF.</u>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	3	21
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	4	17
	<b>5</b> Total number of employees (Part V, line 2a)	5	40
	<b>6</b> Total number of volunteers (estimate if necessary)	6	NONE
	<b>7a</b> Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	7b		
<b>Revenue</b>	<b>8</b> Contribution and grants (Part VIII, line 1h)	17,288,697.	25,686,707.
	<b>9</b> Program service revenue (Part VIII, line 2g)		NONE
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,801,427.	-1,602,469.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		NONE
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	20,090,124.	24,084,238.
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	22,319,234.	21,449,631.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		NONE
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,929,836.	3,526,901.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		520,253.
	<b>b</b> Total fundraising expenses, Part IX, column (D), line 25	2,509,720.	
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	2,991,626.	3,340,177.	
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	28,240,696.	28,836,962.	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	-8,150,572.	-4,752,724.	
<b>Net Assets or Fund Balances</b>		Beginning of Year	End of Year
	<b>20</b> Total assets (Part X, line 16)	32,652,933.	24,424,900.
	<b>21</b> Total liabilities (Part X, line 26)	1,350,068.	2,583,572.
<b>22</b> Net assets or fund balances. Subtract line 21 from line 20.	31,302,865.	21,841,328.	

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_

Type or print name and title \_\_\_\_\_

**Paid Preparer's Use Only**

Preparer's signature *Lami Lami* Date *11/18/09* Check if self-employed  Preparer's identifying number (see instructions) **P00903460**

Firm's name (or yours if self-employed), address, and ZIP + 4 **GRANT THORNTON LLP** EIN **36-6055558**

**666 THIRD AVENUE NEW YORK, NY 10017-4011** Phone no. **212-599-0100**

May the IRS discuss this return with the preparer shown above? (See instructions)  Yes  No

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

**Part III Statement of Program Service Accomplishments** (see instructions)

**1** Briefly describe the organization's mission:

SEE STATEMENT 1

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes" describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O.

**4** Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code: \_\_\_\_\_) (Expenses \$ 10,046,169. including grants of \$ 8,292,567.) (Revenue \$ \_\_\_\_\_)

SEE STATEMENT 2

**4b** (Code: \_\_\_\_\_) (Expenses \$ 8,632,956. including grants of \$ 7,504,819.) (Revenue \$ \_\_\_\_\_)

SEE STATEMENT 2

**4c** (Code: \_\_\_\_\_) (Expenses \$ 6,322,989. including grants of \$ 5,652,245.) (Revenue \$ \_\_\_\_\_)

SEE STATEMENT 2

**4d** Other program services. (Describe in Schedule O.)

(Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

**4e** Total program service expenses ► \$ 25,002,114. (Must equal Part IX, Line 25, column (B).)

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
5 Sections 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	X	
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the U.S.?	X	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I	X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II	X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	X	
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		X

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		X
b	Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		X
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> . . . . .	X	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .		X
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> . . . . .		X

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No			
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable . . . . .	1a	22			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .	1b	NONE			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	1c		X		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . . .	2a	40			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . . <i>Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)</i>	2b		X		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . .	3a			X	
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O . . . . .	3b				
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .	4a		X		
b	If "Yes," enter the name of the foreign country: ►GHANA See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .	5a			X	
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .	5b			X	
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? . . . . .	5c				
6a	Did the organization solicit any contributions that were not tax deductible? . . . . .	6a			X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	6b				
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>					
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75? . . . . .	7a			X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	7b				
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .	7c			X	
d	If "Yes," indicate the number of Forms 8282 filed during the year . . . . .	7d				
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	7e			X	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .	7f			X	
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required? . . . . .	7g			X	
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? . . . . .	7h			X	
8	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . .	8				
9	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</b>					
a	Did the organization make any taxable distributions under section 4966? . . . . .	9a				
b	Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .	9b				
10	<b>Section 501(c)(7) organizations. Enter:</b>					
a	Initiation fees and capital contributions included on Part VIII, line 12 . . . . .	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .	10b				
11	<b>Section 501(c)(12) organizations. Enter:</b>					
a	Gross income from members or shareholders . . . . .	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .	11b				
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .	12a				
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . .	12b				

**Part VI Governance, Management, and Disclosure** (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

**Section A. Governing Body and Management**

For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, process, or changes in Schedule O. See instructions.

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body . . . . .	<b>1a</b> 21	
<b>b</b> Enter the number of voting members that are independent . . . . .	<b>1b</b> 17	
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .	<b>2</b>	X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . .	<b>3</b>	X
<b>4</b> Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? . . . . .	<b>4</b>	X
<b>5</b> Did the organization become aware during the year of a material diversion of the organization's assets? . . . . .	<b>5</b>	X
<b>6</b> Does the organization have members or stockholders? . . . . .	<b>6</b>	X
<b>7a</b> Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .	<b>7a</b>	X
<b>b</b> Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .	<b>7b</b>	X
<b>8</b> Did the organizations contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body? . . . . .	<b>8a</b> X	
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .	<b>8b</b> X	
<b>9a</b> Does the organization have local chapters, branches, or affiliates? . . . . .	<b>9a</b>	X
<b>b</b> If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? . . . . .	<b>9b</b>	
<b>10</b> Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990 . . . . .	<b>10</b> X	
<b>11</b> Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .	<b>11</b>	X

**Section B. Policies**

	Yes	No
<b>12a</b> Does the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	<b>12a</b> X	
<b>b</b> Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	<b>12b</b> X	
<b>c</b> Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done . . . . .	<b>12c</b> X	
<b>13</b> Does the organization have a written whistleblower policy? . . . . .	<b>13</b> X	
<b>14</b> Does the organization have a written document retention and destruction policy? . . . . .	<b>14</b> X	
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
<b>a</b> The organization's CEO, Executive Director, or top management official? . . . . .	<b>15a</b> X	
<b>b</b> Other officers or key employees of the organization? . . . . . Describe the process in Schedule O. (see instructions) . . . . .	<b>15b</b> X	
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .	<b>16a</b>	X
<b>b</b> If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .	<b>16b</b>	

**Section C. Disclosure**

<b>17</b> List the states with which a copy of this Form 990 is required to be filed ► <u>SEE STATEMENT 4</u>
<b>18</b> Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply. <input checked="" type="checkbox"/> Own website <input checked="" type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request
<b>19</b> Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
<b>20</b> State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► <u>ESTHER COHEN 815 SECOND AVENUE NEW YORK, NY 10017-4503</u> <u>212 716 6122</u>





**Part VIII Statement of Revenue**

73-1635264

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>Contributions, gifts, grants and other similar amounts</b>	<b>1a</b>	Federated campaigns . . . . . <b>1a</b>					
	<b>b</b>	Membership dues . . . . . <b>1b</b>					
	<b>c</b>	Fundraising events . . . . . <b>1c</b>					
	<b>d</b>	Related organizations . . . . . <b>1d</b>	277,200.				
	<b>e</b>	Government grants (contributions) . . . . . <b>1e</b>	1,009,810.				
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above . . . . . <b>1f</b>	24,399,697.				
	<b>g</b>	Noncash contributions included in lines 1a-1f: \$					
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . . ▶		25,686,707.			
<b>Program Service Revenue</b>			<b>Business Code</b>				
	<b>2a</b>						
	<b>b</b>						
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b>	All other program service revenue . . . . .					
<b>g</b>	<b>Total.</b> Add lines 2a-2f . . . . . ▶		NONE				
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		198,070.		198,070.	
	<b>4</b>	Income from investment of tax-exempt bond proceeds . . . . . ▶		NONE			
	<b>5</b>	Royalties . . . . . ▶		NONE			
			(i) Real	(ii) Personal			
	<b>6a</b>	Gross Rents . . . . .					
	<b>b</b>	Less: rental expenses . . . . .					
	<b>c</b>	Rental income or (loss) . . . . .					
	<b>d</b>	Net rental income or (loss) . . . . . ▶		NONE			
			(i) Securities	(ii) Other			
	<b>7a</b>	Gross amount from sales of assets other than inventory . . . . .	51,833,542.				
	<b>b</b>	Less: cost or other basis and sales expenses . . . . .	53,634,081.				
	<b>c</b>	Gain or (loss) . . . . .	-1,800,539.				
	<b>d</b>	Net gain or (loss) . . . . . ▶		-1,800,539.		-1,800,539.	
	<b>8a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18. . . . . a					
	<b>b</b>	Less: direct expenses . . . . . b					
<b>c</b>	Net income or (loss) from fundraising events . . . . . ▶		NONE				
<b>9a</b>	Gross income from gaming activities. See Part IV, line 19. . . . . a						
<b>b</b>	Less: direct expenses . . . . . b						
<b>c</b>	Net income or (loss) from gaming activities . . . . . ▶		NONE				
<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . . a						
<b>b</b>	Less: cost of goods sold . . . . . b						
<b>c</b>	Net income or (loss) from sales of inventory. . . . . ▶		NONE				
		Miscellaneous Revenue	<b>Business Code</b>				
<b>11a</b>							
<b>b</b>							
<b>c</b>							
<b>d</b>	All other revenue . . . . .						
<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . . ▶		NONE				
<b>12</b>	<b>Total Revenue.</b> Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e . . . . . ▶		24,084,238.			-1,602,469.	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 . . .	5,841,089.	5,841,089.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22 . . . . .	NONE			
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16 . . . . .	15,608,542.	15,608,542.		
4 Benefits paid to or for members . . . . .	NONE			
5 Compensation of current officers, directors, trustees, and key employees . . . . .	626,464.	277,157.	126,334.	222,973.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . .	NONE			
7 Other salaries and wages . . . . .	2,086,168.	1,174,962.	380,301.	530,905.
8 Pension plan contributions (include section 401 (k) and section 403(b) employer contributions) . .	184,419.	93,753.	34,680.	55,986.
9 Other employee benefits . . . . .	467,446.	199,549.	173,927.	93,970.
10 Payroll taxes . . . . .	162,404.	93,650.	30,301.	38,453.
11 Fees for services (non-employees):				
a Management . . . . .	53,850.		53,850.	
b Legal . . . . .	89,894.	43,207.	46,687.	
c Accounting . . . . .	44,655.		44,655.	
d Lobbying . . . . .	NONE			
e Professional fundraising services. See Part IV, line 17	520,253.			520,253.
f Investment management fees . . . . .	94,102.		94,102.	
g Other . . . . .	440,110.	440,110.		
12 Advertising and promotion . . . . .	75,465.	1,331.	972.	73,162.
13 Office expenses . . . . .	126,263.	75,431.	38,706.	12,126.
14 Information technology . . . . .	88,801.	45,331.	19,370.	24,100.
15 Royalties . . . . .	NONE			
16 Occupancy . . . . .	28,589.	28,589.		
17 Travel . . . . .	805,785.	580,073.	85,285.	140,427.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	NONE			
19 Conferences, conventions, and meetings . . . .	263,288.	236,906.	7,909.	18,473.
20 Interest . . . . .	NONE			
21 Payments to affiliates . . . . .	NONE			
22 Depreciation, depletion, and amortization . . . .	19,585.		19,585.	
23 Insurance . . . . .	68,527.		68,527.	
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a MEMBERSHIP -----	56,168.	39,474.	5,319.	11,375.
b PRINTING AND MAILING -----	940,065.	146,460.	26,088.	767,517.
c BANK CHARGES AND FEES -----	145,030.	76,500.	68,530.	
d -----				
e -----				
f All other expenses -----				
25 Total functional expenses. Add lines 1 through 24f	28,836,962.	25,002,114.	1,325,128.	2,509,720.
26 Joint Costs. Check here <input type="checkbox"/> If following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation . . . . .				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		1
	2	Savings and temporary cash investments	9,469,121.	2 4,730,717.
	3	Pledges and grants receivable, net	4,930,886.	3 7,611,169.
	4	Accounts receivable, net		4
	5	Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6
	7	Notes and loans receivable, net		7
	8	Inventories for sales or use		8
	9	Prepaid expenses and deferred charges	30,346.	9 13,650.
	10a	Land, buildings, and equipment: cost basis	10a 168,513.	
	b	Less: accumulated depreciation. Complete Part VI of Schedule D.	10b 106,535.	10c 61,978.
	11	Investments - publicly traded securities	17,762,724.	11 11,709,254.
	12	Investments - other securities. See Part IV, line 11	412,328.	12 298,132.
	13	Investments - program-related. See Part IV, line 11		13
	14	Intangible assets		14
	15	Other assets. See Part IV, line 11		15
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	32,652,933.	16 24,424,900.	
Liabilities	17	Accounts payable and accrued expenses	721,280.	17 1,919,859.
	18	Grants payable		18
	19	Deferred revenue		19
	20	Tax-exempt bond liabilities		20
	21	Escrow account liability. Complete Part IV of Schedule D		21
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22
	23	Secured mortgages and notes payable to unrelated third parties		23
	24	Unsecured notes and loans payable		24
	25	Other liabilities. Complete Part X of Schedule D	628,788.	25 663,713.
	26	<b>Total liabilities.</b> Add lines 17 through 25	1,350,068.	26 2,583,572.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27	Unrestricted net assets	18,089,415.	27 8,036,261.
	28	Temporarily restricted net assets	12,374,913.	28 13,080,725.
	29	Permanently restricted net assets	838,537.	29 724,342.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30
	31	Paid-in or capital surplus, or land, building, or equipment fund		31
	32	Retained earnings, endowment, accumulated income, or other funds		32
33	<b>Total net assets or fund balances</b>	31,302,865.	33 21,841,328.	
34	<b>Total liabilities and net assets/fund balances.</b>	32,652,933.	34 24,424,900.	

**Part XI Financial Statements and Reporting**

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
b	Were the organization's financial statements audited by an independent accountant?	X	
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
b	If "Yes," did the organization undergo the required audit or audits?	X	

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2008**

Open to Public Inspection

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Department of the Treasury  
Internal Revenue Service

<b>Name of the organization</b> EPISCOPAL RELIEF AND DEVELOPMENT	<b>Employer identification number</b> 73-1635264
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**Part I Reason for Public Charity Status (All organizations must complete this part.) (see instructions)**

The organization is not a private foundation because it is: (Please check only one organization.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H.)
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**. (see instructions)
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.  
  - a  Type I      b  Type II      c  Type III - Functionally Integrated      d  Type III - Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? .....	11g(i)	
(ii) A family member of a person described in (i) above? .....	11g(ii)	
(iii) A 35% controlled entity of a person described in (i) or (ii) above? .....	11g(iii)	

**h** Provide the following information about the organizations the organization supports.

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	9,842,123.	37,055,700.	13,354,355.	17,288,697.	25,686,707.	103,227,582.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4 Total.</b> Add lines 1-3 . . . . .	9,842,123.	37,055,700.	13,354,355.	17,288,697.	25,686,707.	103,227,582.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						10,752,211.
<b>6 Public support.</b> Subtract line 5 from line 4.						92,475,371.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>7</b> Amounts from line 4. . . . .	9,842,123.	37,055,700.	13,354,355.	17,288,697.	25,686,707.	103,227,582.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	684,336.	840,769.	2,586,088.	939,726.	198,070.	5,248,989.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .	-13,440.					-13,440.
<b>11 Total support.</b> Add lines 7 through 10 . . . . .						108,463,131.
<b>12</b> Gross receipts from related activities, etc. (See instructions.) . . . . .					12	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here . . . . .						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	85.26 %
<b>15</b> Public support percentage from 2007 Schedule A, Part IV-A, line 26f . . . . .	<b>15</b>	88.13 %
<b>16a 33 1/3% support test - 2008.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization . . . . .		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2007.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>17a 10%-facts-and-circumstances test - 2008.</b> If the organization did not check a box on line 13, 16a or 16b, and line 14 is 10% or more, and if the organization meets the "fact-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>b 10%-facts-and-circumstances test - 2007.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .		<input type="checkbox"/>

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**  
(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .						
3 Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
5 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
6 Total. Add lines 1-5 . . . . .						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000 . . . . .						
c Add lines 7a and 7b. . . . .						
8 Public support (Subtract line 7c from line 6.) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6. . . . .						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
c Add lines 10a and 10b . . . . .						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .						
13 Total support. (Add lines 9, 10c, 11, and 12.) . . . . .						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. . . . .

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)) . . . . .	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g . . . . .	16	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)) . . . . .	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h . . . . .	18	%

19a 33 1/3% support tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization . . . . .

b 33 1/3% support tests - 2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization . . . . .

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . .

**Part IV** **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

Area with horizontal dashed lines for supplemental information.

Schedule of Contributors

2008

▶ Attach to Form 990, 990-EZ, and 990-PF.

Name of the organization EPISCOPAL RELIEF AND DEVELOPMENT	Employer identification number 73-1635264
--	--

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.)

General Rule

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 $\frac{1}{3}$ % support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on Form 990, Part VIII, line 1h or 2% of the amount on Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) . . . . . ▶ \$ \_\_\_\_\_

**Caution.** Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must answer "No" on Part IV, line 2 of their Form 990, or check the box in the heading of their Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Supplemental Financial Statements

2008

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Name of the organization

Employer identification number

EPISCOPAL RELIEF AND DEVELOPMENT

73-1635264

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year . . . . .		
2 Aggregate contributions to (during year) . . . . .		
3 Aggregate grants from (during year) . . . . .		
4 Aggregate value at end of year . . . . .		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically importantly land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
a Total number of conservation easements . . . . .	2a
b Total acreage restricted by conservation easements . . . . .	2b
c Number of conservation easements on a certified historic structure included in (a) . . . . .	2c
d Number of conservation easements included in (c) acquired after 8/17/06 . . . . .	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? . . . . .  Yes  No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? . . . . .  Yes  No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 . . . . . ▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X . . . . . ▶ \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

a Revenues included in Form 990, Part VIII, line 1 . . . . . ▶ \$ \_\_\_\_\_

b Assets included in Form 990, Part X . . . . . ▶ \$ \_\_\_\_\_

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Trust, Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.**

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If "Yes," explain the arrangement in Part XIV.

**Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10.**

	(a) Current Year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	18,175,051.				
b Contributions	1,191,601.				
c Investment earnings or losses	-6,047,233.				
d Grants or scholarships					
e Other expenditures for facilities and programs	1,872,140.				
f Administrative expenses					
g End of year balance	11,447,279.				

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment  96.3000 %
- b Permanent endowment  3.7000 %
- c Term endowment  %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations	X	
(ii) related organizations		X
3b		

- (i) unrelated organizations
  - (ii) related organizations
- b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds.

**Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10.**

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings		8,450.	2,394.	6,056.
c Leasehold improvements	NONE			NONE
d Equipment	NONE	160,063.	104,141.	55,922.
e Other				
<b>Total.</b> Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				61,978.





Part XIV Supplemental Information (continued)

SCHEDULE D, PART V, LINE 4

INVESTMENTS CONSIST OF TWO TRUST FUNDS, EACH OF WHICH HAVE BOTH DONOR AN BOARD-DESIGNATED FUNDS. THE INCOME FROM THESE FUNDS IS USED TO SUPPORT THE ADMINISTRATIVE AND PROGRAM ACTIVITIES OF EPISCOPAL RELIEF & DEVELOPMENT.

SCHEDULE D, PART X

IN JULY 2006, THE FINANCIAL ACCOUNTING STANDARDS BOARD ("FASB") ISSUED FASB INTERPRETATION NO. 48, "ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES - AN INTERPRETATION OF FASB STATEMENT NO. 109" ("FIN 48"). FIN 48 PRESCRIBES A THRESHOLD FOR THE FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT OF A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. ONLY TAX POSITIONS MEETING THE MORE-LIKELY-THAN-NOT RECOGNITION THRESHOLD AT THE EFFECTIVE DATE MAY BE RECOGNIZED OR CONTINUE TO BE RECOGNIZED UPON ADOPTION OF THIS INTERPRETATION. FIN 48 ALSO PROVIDES GUIDANCE ON ACCOUNTING FOR DERECOGNITION, INTEREST AND PENALTIES, AND CLASSIFICATION AND DISCLOSURE OF MATTERS RELATED TO UNCERTAINTY IN INCOME TAXES. PURSUANT TO FASB STAFF POSITION ("FSP") FIN 48-3, "EFFECTIVE DATE OF FASB INTERPRETATION NO. 48 FOR CERTAIN NONPUBLIC ENTERPRISES," THE ORGANIZATION HAS ELECTED TO DEFER THE EFFECTIVE DATE OF FIN 48 UNTIL FISCAL 2010. THE ORGANIZATION IS PRESENTLY ASSESSING THE IMPACT, IF ANY, THE ADOPTION OF FIN 48 WILL HAVE ON ITS FINANCIAL STATEMENTS.







**Part IV Supplemental Information**

Complete this part to provide the information required in Part I, line 2, and any other additional information.

SCHEDULE F, PART I, LINE 2

FINANCIAL REPORTING, INCLUDING BUDGET VS ACTUAL REPORTS; MONITORING OF  
EXPENDITURES, INCLUDING REVIEW OF RECEIPTS, CONTRACTS, TITLES AND BANK  
STATEMENTS; ON-SITE EVALUATIONS; RECONCILIATION OF BANK ACCOUNTS WITH  
EXCHANGE RATES AT TIME OF EXCHANGE; EXAMINATIONS BY INDEPENDENT AUDITORS.

**SCHEDULE G**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding  
Fundraising or Gaming Activities**

▶ Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

OMB No. 1545-0047

**2008**

Open To Public  
Inspection

Name of the organization

EPISCOPAL RELIEF AND DEVELOPMENT

Employer identification number

73-1635264

**Part I Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a  Mail solicitations
- b  Email solicitations
- c  Phone solicitations
- d  In-person solicitations
- e  Solicitation of non-government grants
- f  Solicitation of government grants
- g  Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising activities?  Yes  No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
AB DATA DIRECT MARKETING	GENERAL CONSULT.		X	3,730,591.	150,323.	3,580,268.
MUNROE CREATIVE PARTNERS	CREATIVE COMM.		X	2,081,622.	135,791.	1,945,831.
LARA TABAC	CONSULT & WRITER		X		71,579.	
DAVIS FISHER	MAJOR GIFT OFFICER		X	25,210.	23,512.	1,698.
CHARLOTTE CUMMINGS	MAJOR GIFT OFFICER		X	158,601.	37,612.	120,989.
PATRICIA BARTLESON	MAJOR GIFT OFFICER		X	157,077.	35,100.	121,977.
MEREDITH LEE	CONSULT & WRITER		X		32,470.	
<b>Total</b>				<b>6,153,101.</b>	<b>486,387.</b>	<b>5,770,763.</b>

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

AL, AK, AZ, CA, CT, FL, GA, IL, KS, KY, MD, MN, MS, NH, NM, NY, ND, OK, OR, PA, RI, SC, TN, UT, VA, WA, WV, WI,

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events (Add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts				
	2 Less: Charitable contributions				
	3 Gross revenue (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs				
	7 Other direct expenses				
	8 Direct expense summary. Add lines 4 through 7 in column (d)				( )
	9 Net income summary. Combine lines 3 and 8 in column (d)				( )

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo		(b) Pull tabs/Instant bingo/progressive bingo		(c) Other gaming		(d) Total gaming (Add col. (a) through col. (c))
		Yes	No	Yes	No	Yes	No	
Revenue	1 Gross revenue							
Direct Expenses	2 Cash prizes							
	3 Non-cash prizes							
	4 Rent/facility costs							
	5 Other direct expenses							
	6 Volunteer labor	Yes _____ % No _____ %	Yes _____ % No _____ %	Yes _____ % No _____ %				
	7 Direct expense summary. Add lines 2 through 5 in column (d)							( )
	8 Net gaming income summary. Combine lines 1 and 7 in column (d)							( )

9 Enter the state(s) in which the organization operates gaming activities: \_\_\_\_\_

a Is the organization licensed to operate gaming activities in each of these states? \_\_\_\_\_

b If "No," Explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? \_\_\_\_\_

b If "Yes," Explain: \_\_\_\_\_

11 Does the organization operate gaming activities with nonmembers? \_\_\_\_\_

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? \_\_\_\_\_

	Yes	No
9a		
10a		
11		
12		

13 Indicate the percentage of gaming activity operated in:

a	The organization's facility . . . . .	13a	%
b	An outside facility . . . . .	13b	%

14 Provide the name and address of the person who prepares the organization's gaming/special event books and records:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . .

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_

c If "Yes," enter name and address:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

Director/officer       Employee       Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . .

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

	Yes	No
13a		
13b		
14		
15a		
15b		
15c		
16		
17a		
17b		



**Part III** Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

**Part IV** Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

GRANTS AND ASSISTANCE TO ORGANIZATIONS, INDIVIDUALS, AND GOVERNMENTS IN US

SCHEDULE I, PART I, LINE 2

FINANCIAL REPORTING, INCLUDING BUDGET VS. ACTUAL REPORTS; MONITORING OF EXPENDITURES, INCLUDING REVIEW OF RECEIPTS, CONTRACTS, TITLES AND BANK STATEMENTS; ON-SITE EVALUATIONS; RECONCILIATION OF BANK ACCOUNTS WITH EXCHANGE RATES AT TIME OF EXCHANGE; EXAMINATIONS BY INDEPENDENT AUDITORS.

**SCHEDULE I-1  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Continuation Sheet for Schedule I (Form 990)**

▶ Attach to Form 990 to list additional information for  
Part II and Part III, Schedule I (Form 990)

OMB No. 1545-0047

**2008**

**Open to Public  
Inspection**

Name of the organization  
**EPISCOPAL RELIEF AND DEVELOPMENT**  
Employer identification number  
**73-1635264**

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CHURCH OF THE HOLY TRINITY 325 GOLD STREET JUNEAU, AK 99801	13-5562208	501(C)(3)	20,000.				EMERGENCY ASSISTANCE
DIocese of ATLANTA 2744 PEACHTREE ROAD NW ATLANTA, GA 30363	58-0572411	501(C)(3)	25,000.				EMERGENCY ASSISTANCE
DIocese of CENTRAL FLORIDA 1017 E ROBINSON ORLANDO, FL 32801	59-6168979	501(C)(3)	25,000.				SUPPORT POST TORNADOES
DIocese of CHICAGO 65 E HURON ST CHICAGO, IL 60611	36-2170847	501(C)(3)	20,000.				EMERGENCY ASSISTANCE
DIocese of INDIANAPOLIS 1100 WEST 42ND ST INDIANAPOLIS, IN 46208	35-0915468	501(C)(3)	50,000.				EMERGENCY ASSISTANCE
DIocese of IOWA 225 37TH STREET DES MOINES, IA 50312	42-0703277	501(C)(3)	25,000.				EMERGENCY ASSISTANCE MIDWEST FLOODS RECOVERY
DIocese of IOWA 225 37TH STREET DES MOINES, IA 50312	42-0703277	501(C)(3)	35,942.				EMERGENCY ASSISTANCE
DIocese of KANSAS BETHANY PLACE 835 SW POLK TOPEKA, KS 66612	48-0543746	501(C)(3)	25,000.				EMERGENCY ASSISTANCE
DIocese of LOUISIANA - OFFICE OF DISASTER 1623 SEVENTH STREET NEW ORLEANS, LA 70115	72-0475542	501(C)(3)	25,000.				EMERGENCY ASSISTANCE
DIocese of LOUISIANA - OFFICE OF DISASTER 1623 SEVENTH STREET NEW ORLEANS, LA 70115	72-0475542	501(C)(3)	2,027,373.				DISASTER RECOVERY ASSISTANCE KATRINA RESPONSE -MS
DIocese of MISSISSIPPI 118 NORTH CONGRESS STREET JACKSON, MS 39255	64-0303076	501(C)(3)	264,300.				HALLELUJAH HOUSING P
DIocese of MISSISSIPPI 118 NORTH CONGRESS STREET JACKSON, MS 39255	64-0303076	501(C)(3)	335,000.				EMERGENCY ASSISTANCE
DIocese of SAN DIEGO 2728 6TH AVE SAN DIEGO, CA 92103	95-2861286	501(C)(3)	70,000.				EMERGENCY ASSISTANCE
DIocese of SOUTHERN VIRGINIA 600 TALBOT HALL ROAD NORFOLK, VA 23505	54-0505891	501(C)(3)	25,000.				EMERGENCY ASSISTANCE
DIocese of TEXAS 1225 TEXAS AVENUE HOUSTON, TX 77002	74-1143081	501(C)(3)	25,000.				EMERGENCY ASSISTANCE

2 Enter total number of Section 501(c)(3) and government organizations . . . . . 36

3 Enter total number of other organizations . . . . . NONE

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule I-1 (Form 990) 2008

**SCHEDULE I-1  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

EPISCOPAL RELIEF AND DEVELOPMENT

**Continuation Sheet for Schedule I (Form 990)**

▶ Attach to Form 990 to list additional information for  
Part II and Part III, Schedule I (Form 990)

OMB No. 1545-0047

**2008**

Open to Public  
Inspection

Employer identification number

73-1635264

**Part I Continuation of Grants and Other Assistance to Governments and Organizations in the U.S. (Schedule I (Form 990), Part II).**

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
DIocese of West Texas							EMERGENCY ASSISTANCE
111 TORDICO STREET SAN ANTONIO, TX 78209	74-1143118	501(C)(3)	25,000.				EMERGENCY ASSISTANCE
EPISCOPAL METROPOLITAN MINISTRY							EMERGENCY ASSISTANCE
1112 MCCALLIE AVENUE CHATTANOOGA, TN 37404	62-0680157	501(C)(3)	20,000.				DISASTER RECOVERY ASSISTANCE
GRACE COMMUNITY SERVICES							DISASTER RECOVERY ASSISTANCE
2626 SOUTH LOOP WEST HOUSTON, TX 77054	20-2135046	501(C)(3)	171,654.				DISASTER RECOVERY ASSISTANCE
INTERFAITH MINISTRIES INC							DISASTER RECOVERY ASSISTANCE
1110 11TH STREET WICHITA FALLS, TX 76301	75-1780886	501(C)(3)	10,000.				NEW HOME CONSTRUCTION
JERICHO ROAD EPISCOPAL HOUSING INITIATIVE							EMERGENCY ASSISTANCE
1623 SEVENTH STREET NEW ORLEANS, LA 70115	20-8419678	501(C)(3)	750,000.				EMERGENCY ASSISTANCE
LUTHERAN EPISCOPAL SERVICES IN MISSISSIPPI							EMERGENCY ASSISTANCE
PO BOX 23815 JACKSON, MS 39225	64-0806866	501(C)(3)	10,000.				EMERGENCY ASSISTANCE
LUTHERAN EPISCOPAL SERVICES IN MISSISSIPPI							EMERGENCY ASSISTANCE
PO BOX 23815 JACKSON, MS 39225	64-0806866	501(C)(3)	15,000.				EMERGENCY ASSISTANCE
LUTHERAN EPISCOPAL SERVICES IN MISSISSIPPI							EMERGENCY ASSISTANCE
PO BOX 23815 JACKSON, MS 39225	64-0806866	501(C)(3)	20,000.				DISASTER PREPAREDNESS
LUTHERAN EPISCOPAL SERVICES IN MISSISSIPPI							DISASTER RECOVERY ASSISTANCE
PO BOX 23815 JACKSON, MS 39225	64-0806866	501(C)(3)	25,000.				EMERGENCY ASSISTANCE
LUTHERAN EPISCOPAL SERVICES IN MISSISSIPPI							EMERGENCY ASSISTANCE
PO BOX 23815 JACKSON, MS 39225	64-0806866	501(C)(3)	972,500.				EMERGENCY ASSISTANCE
THE DIOCESE OF WEST MISSOURI							EMERGENCY ASSISTANCE
420 W 14TH STREET NEOSHO, MO 64141	44-0545908	501(C)(3)	23,250.				CASE MANAGEMENT SVCS
EPISCOPAL MIGRATION MINISTRIES							EMERGENCY ASSISTANCE
815 SECOND AVENUE NEW YORK, NY 10017	13-5562208	501(C)(3)	640,951.				EMERGENCY ASSISTANCE
DIOCESE OF OREGON							EMERGENCY ASSISTANCE
11800 SW MILITARY LANE PORTLAND, OR 97219	93-0386824	501(C)(3)	25,000.				EMERGENCY ASSISTANCE
CATHEDRAL OF ST PAUL THE APOSTLE							EMERGENCY ASSISTANCE
51 W DIVISION ST FOND DU LAC, WI 54935	39-6000098	501(C)(3)	25,000.				EMERGENCY ASSISTANCE
DIOCESE OF MILWAUKEE							EMERGENCY ASSISTANCE
804 E JUNEAU AVENUE MILWAUKEE, WI 53203	39-0806327	501(C)(3)	25,000.				EMERGENCY ASSISTANCE

2 Enter total number of Section 501(c)(3) and government organizations

3 Enter total number of other organizations

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I-1 (Form 990) 2008



**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

OMB No. 1545-0047

**2008**

**Open to Public Inspection**

Name of the organization

EPISCOPAL RELIEF AND DEVELOPMENT

Employer identification number

73-1635264

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

**b** If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain . . . . .

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a? . . . . .

**3** Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- |  |   |
|--|---|
| <input type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a:

- a** Receive a severance payment or change of control payment? . . . . .
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? . . . . .
- c** Participate in, or receive payment from, an equity-based compensation arrangement? . . . . .
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only 501(c)(3) and 501(c)(4) organizations must complete lines 5-8.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? . . . . .
- b** Any related organization? . . . . .
- If "Yes" to line 5a or 5b, describe in Part III.

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? . . . . .
- b** Any related organization? . . . . .
- If "Yes" to line 6a or 6b, describe in Part III.

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III . . . . .

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III . . . . .

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>		X
<b>4b</b>		X
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>		X
<b>6b</b>		X
<b>7</b>		X
<b>8</b>		X

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2008



**Part III Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Area with horizontal dashed lines for supplemental information.

**SCHEDULE J-2  
(Form 990)**

**Continuation Sheet for Form 990**

OMB No. 1545-0047

**2008**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.

Name of the Organization

Employer Identification number

**EPISCOPAL RELIEF AND DEVELOPMENT**

**73-1635264**

**Part I Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
THE RT. REV. ROBERT J. O'NEILL CHAIR	1.	X						NONE	NONE	NONE
MR. STEVEN W. DUFF VICE CHAIR	1.	X						NONE	NONE	NONE
MR. WILLIAM S. REESE TREASURER	1.	X						NONE	NONE	NONE
THE REV. KAREN BROWN MONTAGNO SECRETARY	1.	X						NONE	NONE	NONE
MS. CAROL ANNE BROWN DIRECTOR	1.	X						NONE	NONE	NONE
MR. KURT DELBENE DIRECTOR	1.	X						NONE	NONE	NONE
MR. NELSON FAMDAS DIRECTOR	1.	X						NONE	NONE	NONE
MS. CATHERINE GEORGE DIRECTOR	1.	X						NONE	NONE	NONE
THE RT. REV. DENA A. HARRISON DIRECTOR	1.	X						NONE	NONE	NONE
MR. ROBERT W. JENKINS DIRECTOR	1.	X						NONE	NONE	NONE
MS. TERI LAWVER DIRECTOR	1.	X						NONE	NONE	NONE
MS. FLO MCAFEE DIRECTOR	1.	X						NONE	NONE	NONE
MS. C. JILL OETTINGER DIRECTOR	1.	X						NONE	NONE	NONE
THE REV. LUTHER OTT DIRECTOR	1.	X						NONE	NONE	NONE
THE RT REV WILLIAM D PERSELL DIRECTOR	1.	X						NONE	NONE	NONE
ROBERT W RADTKE PRESIDENT	40.	X			X			219,000.	NONE	35,789.
THE REV. JOHN SIDEBOTHAM DIRECTOR	1.	X						NONE	NONE	NONE
KATHARINE JEFFERTS SCHORI DIRECTOR	1.	X						NONE	257,194.	78,614.
LINDA E WATT DIRECTOR	1.	X						NONE	204,500.	40,085.
N KURT BARNES DIRECTOR	1.	X						NONE	182,900.	46,157.
ABAGAIL NELSON VP OF PROGRAMS	40.				X	X		134,807.	NONE	13,503.

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J-2 (Form 990) 2008

JSA

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**SCHEDULE M  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Non-Cash Contributions**

▶ To be completed by organizations that answered  
"Yes" on Form 990, Part IV, lines 29 or 30.  
▶ Attach to Form 990.

OMB No. 1545-0047

**2008**

**Open To Public  
Inspection**

Name of the organization

**EPISCOPAL RELIEF AND DEVELOPMENT**

Employer identification number

**73-1635264**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art-Works of art . . . . .				
2 Art-Historical treasures . . . . .				
3 Art-Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities-Publicly traded . . . . .				
10 Securities-Closely held stock . . . . .				
11 Securities-Partnership, LLC, or trust interests . . . . .				
12 Securities-Miscellaneous . . . . .				
13 Qualified conservation contribution (historic structures) . . . . .				
14 Qualified conservation contribution (other) . . . . .				
15 Real estate-Residential . . . . .				
16 Real estate-Commercial . . . . .				
17 Real estate-Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ▶ ( <u>STMT 6</u> ) . . . . .		2.	946,412.	
26 Other ▶ ( _____ ) . . . . .				
27 Other ▶ ( _____ ) . . . . .				
28 Other ▶ ( _____ ) . . . . .				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . . . **29**

	Yes	No
30 a During the year, did the organization receive by contribution any property reported in Part I, line 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? . . . . .		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? . . . . .	X	
32 a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .		X
b If "Yes," describe in Part II.		
33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II.		

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2008

JSA

8E1298 1.000

**Part II**

**Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Area with horizontal dashed lines for supplemental information.

SCHEDULE O  
(Form 990)

Supplemental Information to Form 990

OMB No. 1545-0047

2008

Open to Public  
Inspection

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990. To be completed by organizations to provide  
additional information for responses to specific questions for the  
Form 990 or to provide any additional information.

Name of the organization

EPISCOPAL RELIEF AND DEVELOPMENT

Employer identification number

73-1635264

GOVERNANCE AND MANAGEMENT

PART VI, SECTION A

LINE 10: INITIALLY, THE FORM 990 IS REVIEWED BY THE VP FOR ADMINISTRATION  
AND FINANCE, THEN PROVIDED TO THE AUDIT COMMITTEE OF THE BOARD FOR REVIEW  
AND COMMENT. THE 990 IS THEN PROVIDED ELECTRONICALLY TO ALL MEMBERS OF  
BOARD PRIOR TO FILING WITH THE IRS.

PART VI, SECTION B

LINE 12: ALL EMPLOYEES ARE REQUIRED TO REVIEW AND COMPLETE A "CONFLICT OF  
INTEREST" DECLARATION UPON HIRING. ALL BOARD MEMBER AND EMPLOYEES ARE  
REQUIRED TO UPDATE THEIR INFORMATION ON AN ANNUAL BASIS.

LINE 15: ALL SALARIES AT EPISCOPAL RELIEF & DEVELOPMENT ARE BASED ON  
MARKET-BASED SALARY SURVEYS CARRIED OUT BY THE DOMESTIC AND FOREIGN  
MISSIONARY SOCIETY DEPARTMENT OF HUMAN RESOURCES ON BEHALF OF EPISCOPAL  
RELIEF & DEVELOPMENT. ACCORDINGLY, ALL SALARIES, INCLUDING THAT OF THE  
PRESIDENT, ARE BENCHMARKED AGAINST THE SALARIES OF LIKE POSITIONS AT  
SIMILAR SIZED RELIEF AND DEVELOPMENT ORGANIZATIONS. ALL SALARIES ARE  
REVIEWED ON AN ANNUAL BASIS.

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service  
Name of the organization

**Supplemental Information to Form 990**

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

**2008**

**Open to Public  
Inspection**

Employer identification number

PART VI, SECTION C

LINE 19: ANNUAL AUDIT, FORM 990 AND ANNUAL SUMMARY ARE AVAILABLE ON THE  
ORGANIZATION WEB SITE, AS WELL AS ON OTHER WEB SITES SUCH AS GUIDESTAR.  
GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE AVAILABLE UPON  
REQUEST.





**Part V Transactions With Related Organizations**

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV.

1 During the tax year did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to other organization(s)		X
c Gift, grant, or capital contribution from other organization(s)	X	
d Loans or loan guarantees to or for other organization(s)		X
e Loans or loan guarantees by other organization(s)		X
f Sale of assets to other organization(s)		X
g Purchase of assets from other organization(s)		X
h Exchange of assets		X
i Lease of facilities, equipment, or other assets to other organization(s)		X
j Lease of facilities, equipment, or other assets from other organization(s)		X
k Performance of services or membership or fundraising solicitations for other organization(s)		X
l Performance of services or membership or fundraising solicitations by other organization(s)		X
m Sharing of facilities, equipment, mailing lists, or other assets		X
n Sharing of paid employees		X
o Reimbursement paid to other organization for expenses		X
p Reimbursement paid by other organization for expenses		X
q Other transfer of cash or property to other organization(s)		X
r Other transfer of cash or property from other organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(A) Name of other organization(s)	(B) Transaction type (e-r)	(C) Amount involved
(1) DOMESTIC AND FOREIGN MISSIONARY SOCIETY	1C	277,200.
(2) DOMESTIC AND FOREIGN MISSIONARY SOCIETY	1M	877,493.
(3)		
(4)		
(5)		
(6)		



FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION  
=====

EPISCOPAL RELIEF & DEVELOPMENT IS THE COMPASSIONATE RESPONSE OF THE EPISCOPAL CHURCH TO HUMAN SUFFERING IN THE WORLD. HEARING GOD'S CALL TO SEEK AND SERVE CHRIST IN ALL PERSONS AND TO RESPECT THE DIGNITY OF EVERY HUMAN BEING, EPISCOPAL RELIEF & DEVELOPMENT SERVES TO BRING TOGETHER THE GENEROSITY OF EPISCOPALIANS AND OTHERS WITH THE NEEDS OF THE WORLD. EPISCOPAL RELIEF & DEVELOPMENT FAITHFULLY ADMINISTERS THE FUNDS THAT ARE RECEIVED FROM THE CHURCH AND RAISED FROM OTHER SOURCES. IT PROVIDES RELIEF IN TIMES OF DISASTER AND PROMOTES SUSTAINABLE DEVELOPMENT BY IDENTIFYING AND ADDRESSING THE ROOT CAUSES OF SUFFERING. EPISCOPAL RELIEF & DEVELOPMENT CHERISHES ITS PARTNERSHIPS WITHIN THE ANGLICAN COMMUNION, WITH ECUMENICAL BODIES AND WITH OTHERS WHO SHARE A COMMON VISION FOR JUSTICE AND PEACE AMONG ALL PEOPLE.

FORM 990, PART III - PROGRAM SERVICES  
=====4A PROGRAM SERVICE  
-----

## PRIMARY HEALTH CARE

THIS PROGRAM PROMOTES HEALTH AND FIGHTS DISEASE, ENSURING THAT CHILDREN AND FAMILIES LIVE HEALTHIER LIVES. GLOBALLY, WE WORK IN PARTNERSHIP WITH LOCAL COMMUNITIES TO PROVIDE ACCESS TO TREATMENT, MEDICINES, CLEAN WATER, SAFE ENVIRONMENTS, PREVENTION EDUCATION AND CARE TO VULNERABLE PEOPLE, SUCH AS MOTHERS AND THEIR CHILDREN.

PRIMARY HEALTH CARE PROGRAMS CONSISTED OF THE FOLLOWING:

- EDUCATE AND TRAIN COMMUNITIES AND LOCAL HEALTH WORKERS ON PREVENTABLE ILLNESSES AND PROPER SANITATION PRACTICES.
- PROVIDE PEOPLE ACCESS TO BASIC HEALTH CARE BY SUPPLYING IMMUNIZATIONS, MEDICINE AND TREATMENT IN VULNERABLE COMMUNITIES.

4B PROGRAM SERVICE  
-----

## EMERGENCY RELIEF AND REBUILDING

THIS PROGRAM PROVIDES CRITICAL DISASTER RELIEF ASSISTANCE IMMEDIATELY AFTER HUMAN-MADE AND NATURAL DISASTERS SUCH AS HURRICANES, EARTHQUAKES, FLOODS AND WAR AROUND THE WORLD AND HELPS COMMUNITIES REBUILD. IN THE UNITED STATES, THE ORGANIZATION RESPONDS TO DEVASTATED COMMUNITIES AFTER THE IMMEDIATE CRISIS IS OVER. EMERGENCY RELIEF AND REBUILDING PROGRAMS CONSISTED OF THE FOLLOWING:

- DELIVER LIFE-SAVING SUPPLIES, SUCH AS MEDICINE, BLANKETS AND FOOD SUPPLIES, AND PROVIDE SHELTER TO CHILDREN, WOMEN AND OTHER VULNERABLE PEOPLE.

4C PROGRAM SERVICE  
-----

## 1. FOOD SECURITY

THIS PROGRAM WORKS TO ALLEVIATE HUNGER AND IMPROVE THE FOOD SUPPLY BY ENSURING THAT PEOPLE HAVE THE TOOLS TO ACCESS AND SECURE HEALTHY FOOD SOURCES. OUR PROGRAMS MAKE SURE FAMILIES HAVE ENOUGH FOOD TO EAT ON A DAILY BASIS AND THAT FOOD SUPPLIES ARE AVAILABLE, AFFORDABLE AND ACCESSIBLE. FOOD SECURITY PROGRAMS CONSISTED OF THE FOLLOWING:

- EQUIP PEOPLE WITH KNOWLEDGE, SKILLS, TOOLS, ANIMALS AND IMPROVED SEEDS TO ENSURE THEIR FAMILIES HAVE ENOUGH FOOD TO EAT YEAR

FORM 990, PART III - PROGRAM SERVICES  
=====

ROUND.

- PROVIDE VOCATIONAL TRAINING AND MICRO-FINANCE OPPORTUNITIES FOR PEOPLE TO CREATE SMALL BUSINESSES AND EXPAND SOURCES OF INCOME.
- GIVE FAMILIES HEALTHY ANIMALS WHICH PRODUCE FOOD AND INCOME.

FORM 990, PART VI, LINE 17 - STATES

=====  
AL, AK, AZ, AR, CA, CT,  
FL, GA, IL, KS, KY, MD,  
MN, MS, NH, NM, NY, ND, OK, OR, PA,  
RI, SC, TN, UT, VA, WA, WV, WI,

990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND. CONTRACTORS

=====

NAME AND ADDRESS	DESCRIPTION OF SERVICES COMPENSATION	
-----	-----	
AB DATA DIRECT MARKETING SERVICES PO BOX 170062 MILWAUKEE, WI 53217	GENERAL CONSULTANT	150,323.
MUNROE CREATIVE PARTNERS 1435 WALNUT STREET, SUITE 600 PHILADELPHIA, PA 19102	DIRECT MAIL CONS	135,791.
THE FINMERE GROUP 34 SALTER STREET PORTSMOUTH, NH 03801	MAJOR GIFT CONS	132,000.
TOTAL COMPENSATION		----- 418,114. =====

SCHEDULE M, PART I - OTHER NONCASH CONTRIBUTIONS

DESCRIPTION	(A) CHECK	(B) NUMBER OF CONTRIBUTIONS	(C) REVENUES REPORTED	(D) METHOD OF DETERMINING
CONTRIBUTED SERVICES-DOMESTIC & FOREIGN MISSIONARY	X	1	877,493.	OTHER
PRO BONO LEGAL SERVICES - DEBEVOISE & PLIMPTON	X	1	68,919.	OTHER
TOTALS		2.	946,412.	