

LarsonAllen LLP
300 Crown Colony Drive, Suite 310
Quincy, MA 02169
(617) 984-8100

May 13, 2010

Lutheran Community Services of
Massachusetts Inc
888 Worcester Street No. 160
Wellesley, MA 02482

Lutheran Community Services of Massachusetts Inc:

Enclosed are the organization's 2008 Exempt Organization returns. The paper filed return(s) should be signed, dated, and mailed, as indicated.

Specific filing instructions are as follows.

FORM 990 RETURN:

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-EO to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS. Return Form 8879-EO to us as soon as possible.

FORM 990-T RETURN:

No amount is due on Form 990-T.

Please sign and mail on or before May 17, 2010.

Mail to - Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

Please review the returns for completeness and accuracy.

We sincerely appreciate the opportunity to serve you. Please contact us if you have any questions concerning the tax returns.

Copies of all the returns are enclosed for your files. We suggest that you retain these copies indefinitely.

Very truly yours,

LarsonAllen LLP

COPY

**IRS e-file Signature Authorization
for an Exempt Organization**

For calendar year 2008, or fiscal year beginning JUL 1, 2008, and ending JUN 30, 2009

2008

Department of the Treasury
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**
▶ **See instructions.**

Name of exempt organization

**LUTHERAN COMMUNITY SERVICES OF
MASSACHUSETTS INC**

Employer identification number

04-3566243

Name and title of officer

**PAUL RHINHMAT
CFO**

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount from the return if any. If you check the box on line **1a, 2a, 3a, 4a, or 5a**, below, and the amount on that line for the return for which you are filing this form was blank, then leave line **1b, 2b, 3b, 4b, or 5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than 1 line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, line 12)	1b <u>12041440</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2008 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize LARSONALLEN LLP to enter my PIN 66243
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2008 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2008 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____ Date ▶ _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 04685598523
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2008 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ 05/13/10

**ERO Must Retain This Form - See Instructions
Do Not Submit This Form To the IRS Unless Requested To Do So**

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

Department of the Treasury
Internal Revenue Service

▶ 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 JUL 1, 2008 and ending JUN 30, 2009

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS INC Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite 888 WORCESTER STREET 160 City or town, state or country, and ZIP + 4 WELLESLEY, MA 02482	D Employer identification number 04-3566243
		E Telephone number (781) 997-0800	G Gross receipts \$ 12,041,440.
		F Name and address of principal officer: HEATHER FELTMAN SAME AS C ABOVE	H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
		I Tax-exempt status: <input checked="" type="checkbox"/> 501(c) (3) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	H(c) Group exemption number ▶
		J Website: ▶ WWW.LSSNE.ORG	
		K Type of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	L Year of formation: 2001 M State of legal domicile: MA

Part I Summary			
	1	Briefly describe the organization's mission or most significant activities: <u>VARIOUS COMMUNITY SERVICE PROGRAMS</u>	
Activities & Governance	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	3 11
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4 11
	5	Total number of employees (Part V, line 2a)	5 209
	6	Total number of volunteers (estimate if necessary)	6 556
	7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a 0.
	7b	Net unrelated business taxable income from Form 990-T, line 34	7b 0.
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 223,792. Current Year 268,621.
	9	Program service revenue (Part VIII, line 2g)	10,657,718. 11,771,622.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	9,167. 1,197.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	10,890,677. 12,041,440.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	
	14	Benefits paid to or for members (Part IX, column (A), line 4)	
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	6,607,818. 6,732,029.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	
	16b	Total fundraising expenses (Part IX, column (D), line 25) ▶	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	4,943,353. 5,269,527.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	11,551,171. 12,001,556.
	19	Revenue less expenses. Subtract line 18 from line 12	-660,494. 39,884.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Year 3,071,728. End of Year 3,381,304.
	21	Total liabilities (Part X, line 26)	2,305,896. 2,575,588.
	22	Net assets or fund balances. Subtract line 21 from line 20	765,832. 805,716.

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		
	▶ ANGELA WALLINGFORD, CFO			
	Type or print name and title			
Paid Preparer's Use Only	Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4	05/13/10		
	LARSONALLEN LLP		EIN ▶	
	300 CROWN COLONY DRIVE, SUITE 310		Phone no. ▶ (617) 984-8100	
	QUINCY, MA 02169			

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

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission: IN RESPONSE TO CHRIST'S LOVE, LUTHERAN SOCIAL SERVICES SERVES AND CARES FOR PEOPLE IN NEED.

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 [X] No

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

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.

SEE SCHEDULE O FOR CONTINUATION(S)

4a (Code:) (Expenses \$ 2,391,180. including grants of \$) (Revenue \$ 2,872,098.) SOCIAL SERVICES - THROUGH A VARIETY OF PROGRAMS, THE ORGANIZATION PROVIDES SERVICES RELATED TO THERAPEUTIC FOSTER CARE, UNACCOMPANIED REFUGEE MINORS SUPPORT, HOUSING FOR TEEN MOTHERS AND THEIR CHILDREN, HOUSING FOR HOMELESS FAMILIES, SMALL GROUP HOMES SERVING TEENAGERS AND A RESIDENTIAL HOME AND INDEPENDENT LIVING SUPPORT FOR DEVELOPMENTALLY DISABLED ADULTS.

4b (Code:) (Expenses \$ 2,706,268. including grants of \$) (Revenue \$ 2,978,873.) TO EFFECTIVELY FACILITATE THE ECONOMIC AND SOCIAL INTEGRATION OF REFUGEES AND IMMIGRANTS INTO AMERICAN SOCIETY, WE ARE COMMITTED TO PROVIDING THE HIGHEST QUALITY SERVICES THROUGHOUT THE RESETTLEMENT PERIOD, TO FOSTERING THE SELF-SUFFICIENCY OF REFUGEE AND IMMIGRANT FAMILIES, TO INFORMING AND EDUCATING THE COMMUNITY ABOUT THE REFUGEE AND IMMIGRANT EXPERIENCE, AND TO PARTNERING WITH VOLUNTEERS AND THE COMMUNITY TO SUPPORT OUR NEW NEIGHBORS.

4c (Code:) (Expenses \$ 1,378,922. including grants of \$) (Revenue \$ 1,518,676.) LSS ENCOURAGES PEOPLE WITH DEVELOPMENTAL DISABILITIES TO LIVE LIFE ON THEIR OWN TERMS. WE WORK CLOSELY WITH EACH INDIVIDUAL, FAMILY AND DMR, TO DEVELOP A SYSTEM OF SUPPORTS TO ASSIST PERSONS TOWARDS GREATER INDEPENDENCE, WORK OPPORTUNITIES AND PARTICIPATION IN COMMUNITY ACTIVITIES. OUR PROGRAMS INCLUDE CONSUMER DIRECTED SERVICES, SUPPORTED EMPLOYMENT, COMMUNITY SUPPORT AND STAFFED RESIDENTIAL HOMES. FOR PERSONS ABLE TO LIVE INDEPENDENTLY WITHIN THE WORCESTER COMMUNITY, THE FORSBERG INDEPENDENT LIVING PROGRAM PROVIDES THE SUPPORT NECESSARY TO MAINTAIN SELF-SUFFICIENCY. OTHER INDIVIDUALS REQUIRE ROUND-THE-CLOCK STAFF SUPPORT IN A TRADITIONAL GROUP HOME SETTING AT THE NORTH ASHLAND STREET PROGRAM IN WORCESTER. EIGHT PERSONS LIVE AT THE LUTHERAN CREATIVE LIVING RESIDENCE IN ANDOVER, WHERE OUR STAFF SUPPORTS THEIR

4d Other program services. (Describe in Schedule O.) (Expenses \$ 4,159,813. including grants of \$) (Revenue \$ 4,464,218.)

4e Total program service expenses \$ 10,636,183. (Must equal Part IX, Line 25, column (B).)

LUTHERAN COMMUNITY SERVICES OF
MASSACHUSETTS INC

Form 990 (2008)

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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)? <i>If "Yes," complete Schedule A</i>	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? <i>If "Yes," complete Schedule C, Part I</i>		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		X
5	Section 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? <i>If "Yes," complete Schedule C, Part III</i>		
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? <i>If "Yes," complete Schedule D, Part I</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? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	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? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	X	
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		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.? <i>If "Yes," complete Schedule F, Part I</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? <i>If "Yes," complete Schedule F, Part II</i>		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? <i>If "Yes," complete Schedule F, Part III</i>		X
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19	Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24b			
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?		
24c			
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
24d			
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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</i>		X
25b			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? <i>If "Yes," complete Schedule L, Part II</i>		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? <i>If "Yes," complete Schedule L, Part III</i>		X

Form 990 (2008)

LUTHERAN COMMUNITY SERVICES OF
 MASSACHUSETTS INC

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 sections 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	Section 501(c)(3) organizations. 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 121		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
	1b 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
	1c		
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 209		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		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)?		X
b	If "Yes," enter the name of the foreign country: _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
	4a		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		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?		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	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?		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?		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?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		X
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		X
	7h		
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
	8		
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
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	Section 501(c)(7) organizations. Enter: N/A		
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	Section 501(c)(12) organizations. Enter: N/A		
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	Section 4947(a)(1) non-exempt charitable trusts. 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 N/A	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, processes, or changes in Schedule O. See instructions.

		Yes	No
1a	Enter the number of voting members of the governing body		11
b	Enter the number of voting members that are independent		11
2	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?		X
3	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?		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?		X
6	Does the organization have members or stockholders?	X	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	X	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9a	Does the organization have local chapters, branches, or affiliates?		X
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?		
10	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	X	
11	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		X

Section B. Policies

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13	Does the organization have a written whistleblower policy?	X	
14	Does the organization have a written document retention and destruction policy?		X
15	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:		
a	The organization's CEO, Executive Director, or top management official?		X
b	Other officers or key employees of the organization?		X
	Describe the process in Schedule O. (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
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?		
16b			

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► **MA**
- 18** 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.
 Own website Another's website Upon request
- 19** 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.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ►
STACIE A. LABOSSIÈRE - 781-997-0855
888 WORCESTER ST., SUITE 160, WELLESLEY, MA 02482

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(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			
REV. TIM KEYL BOARD MEMBER	0.20	X					0.	0.	0.	
REV. PATRICIA HARRIS BOARD MEMBER	0.20	X					0.	0.	0.	
RT. REV. DOUGLAS THEUNER BOARD MEMBER	0.20	X					0.	0.	0.	
DONALD SWEET BOARD MEMBER	0.20	X					0.	0.	0.	
GARTH GREIMANN BOARD MEMBER	0.20	X					0.	0.	0.	
BILL WADE BOARD MEMBER	0.20	X					0.	0.	0.	
RALPH GERENZE BOARD MEMBER	0.20	X					0.	0.	0.	
STANLEY REIBLE BOARD MEMBER	0.20	X					0.	0.	0.	
GAIL BUCHER BOARD MEMBER	0.20	X					0.	0.	0.	
RICHARD GROVE BOARD MEMBER	0.20	X					0.	0.	0.	
HEATHER FELTMAN BOARD MEMBER/PRESIDENT	0.20	X		X			0.	237,276.	831.	
HELENA SILVA CHIEF OPERATING OFFICER	0.20			X			0.	172,000.	4,468.	
ANGELA WALLINGFORD CHIEF FINANCIAL OFFICER/ BONNIE OLSON CLERK	0.20			X			0.	160,000.	12,710.	
ALANA GLEARY ASST CLERK	0.20			X			0.	111,187.	0.	

LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS INC

Form 990 (2008)

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Part VIII Statement of Revenue		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns					
	b Membership dues					
	c Fundraising events					
	d Related organizations					
	e Government grants (contributions)					
	f All other contributions, gifts, grants, and similar amounts not included above	268,621.				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f	268,621.				
	Program Service Revenue	2 a PROG. SERV. REVENUE-RELA	11,771,622.	11,771,622.		
		b				
c						
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f		11,771,622.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	1,197.			1,197.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross Rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less: cost or other basis and sales expenses				
		c Gain or (loss)				
	d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
		b Less: direct expenses				
		c Net income or (loss) from fundraising events				
	9 a Gross income from gaming activities. See Part IV, line 19	a				
		b Less: direct expenses				
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue						
11 a	a					
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		12,041,440.	11,771,622.	0.	1,197.	

LUTHERAN COMMUNITY SERVICES OF
 MASSACHUSETTS INC

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).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(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				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	223,682.		223,682.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	5,205,953.	4,887,573.	318,380.	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	49,641.	49,641.		
9 Other employee benefits	694,011.	607,525.	86,486.	
10 Payroll taxes	558,742.	480,944.	77,798.	
11 Fees for services (non-employees):				
a Management				
b Legal	20,423.	19,505.	918.	
c Accounting	30,000.		30,000.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	239,706.	239,706.		
12 Advertising and promotion	48,497.	41,407.	7,090.	
13 Office expenses	304,619.	281,569.	23,050.	
14 Information technology	66,225.	11,458.	54,767.	
15 Royalties				
16 Occupancy	815,612.	741,393.	74,219.	
17 Travel	384,335.	368,630.	15,705.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	15,234.	13,388.	1,846.	
20 Interest	26,281.	9,497.	16,784.	
21 Payments to affiliates	396,508.		396,508.	
22 Depreciation, depletion, and amortization	207,955.	185,872.	22,083.	
23 Insurance	7,010.		7,010.	
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 FOSTER CARE	1,042,836.	1,042,836.		
b RESPITE CARE	902,463.	902,463.		
c MISC. OPERATING EXPENSE	430,594.	421,547.	9,047.	
d REFUGEE GRANTS	331,229.	331,229.		
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	12,001,556.	10,636,183.	1,365,373.	0.
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 ...				

LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS INC

Form 990 (2008)

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Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	513,215.	1	436,725.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	784,596.	4	1,112,872.
	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 sale or use		8	
	9 Prepaid expenses and deferred charges	51,880.	9	24,568.
	10a Land, buildings, and equipment: cost basis ...	10a 2,795,488.		
	b Less: accumulated depreciation. Complete Part VI of Schedule D	10b 1,349,241.	1,033,792.	10c 1,446,247.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	470,907.	12	344,559.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	217,338.	15	16,333.
16 Total assets. Add lines 1 through 15 (must equal line 34)	3,071,728.	16	3,381,304.	
Liabilities	17 Accounts payable and accrued expenses	1,079,006.	17	1,377,870.
	18 Grants payable		18	
	19 Deferred revenue	78,189.	19	116,499.
	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	1,146,877.	23	1,081,219.
	24 Unsecured notes and loans payable		24	
	25 Other liabilities. Complete Part X of Schedule D	1,824.	25	0.
	26 Total liabilities. Add lines 17 through 25	2,305,896.	26	2,575,588.
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	292,737.	27	458,969.
	28 Temporarily restricted net assets	473,095.	28	346,747.
	29 Permanently restricted net assets		29	
	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 Total net assets or fund balances	765,832.	33	805,716.	
34 Total liabilities and net assets/fund balances	3,071,728.	34	3,381,304.	

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

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

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Name of the organization **LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS INC** Employer identification number **04-3566243**

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 the 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	
Total									

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
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	7,809,170.	9,178,240.	10,740,823.	10,713,879.	11,797,005.	50,239,117.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 - 3	7,809,170.	9,178,240.	10,740,823.	10,713,879.	11,797,005.	50,239,117.
5 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)						
6 Public Support. Subtract line 5 from line 4.						50,239,117.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	7,809,170.	9,178,240.	10,740,823.	10,713,879.	11,797,005.	50,239,117.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	9,625.	13,188.	14,736.	9,167.	1,197.	47,913.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						50,287,030.
12 Gross receipts from related activities, etc. (see instructions)					12	601,931.
13 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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	99.90	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15		%
16a 33 1/3% support test - 2008. 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 33 1/3% support test - 2007. 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"/>
17a 10% -facts-and-circumstances test - 2008. 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 "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 10% -facts-and-circumstances test - 2007. 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"/>
18 Private foundation. 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

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2008

Name of the organization

LUTHERAN COMMUNITY SERVICES OF
MASSACHUSETTS INC

Employer identification number

04-3566243

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 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).

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. These instructions will be issued separately.

Schedule B (Form 990, 990-EZ, or 990-PF) (2008)

Name of organization LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS INC	Employer identification number 04-3566243
--	--

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	MASSACHUSETTS BAR FOUNDATION 20 WEST ST BOSTON, MA 02111-1204	\$ 45,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	GREATER WORCESTER COMMUNITY FOUNDATION 370 MAIN ST STE 650 WORCESTER, MA 01608-1738	\$ 22,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	MR. AND MRS. EDWARD A. BUCHER 14 S MEADOW RDG CONCORD, MA 01742-3051	\$ 5,550.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	CHARLES W. HOLTZER TRUST MA5-100-16-6 BOSTON, MA 02205-5850	\$ 11,408.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	UNITED WAY OF MASSACHUSETTS BAY, INC. 51 SLEEPER ST BOSTON, MA 02210-1121	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	MR. WILLIAM F. SWANSON AND MS. LAUREN C. PAYNE 24 CANOE CLUB LN PEMBROKE, MA 02359-1888	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Schedule D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ 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.

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization **LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS INC** Employer identification number **04-3566243**

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).
 Preservation of land for public use (e.g., recreation or pleasure) Preservation of an historically important land area
 Protection of natural habitat Preservation of certified historic structure
 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 section 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					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2** Provide the estimated percentage of the year end balance held as:
- a** Board designated or quasi-endowment ▶ _____ %
 - b** Permanent endowment ▶ _____ %
 - 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 | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |

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		63,932.		63,932.
b Buildings		1,053,013.	665,752.	387,261.
c Leasehold improvements		1,169,331.	321,890.	847,441.
d Equipment		509,212.	361,599.	147,613.
e Other				
Total. Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				1,446,247.

LUTHERAN COMMUNITY SERVICES OF
 MASSACHUSETTS INC

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	12,041,440.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	12,001,556.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	39,884.
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net). Add lines 4-8	9	0.
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	39,884.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	32,792,770.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	20,751,330.
e	Add lines 2a through 2d	2e	20,751,330.
3	Subtract line 2e from line 1	3	12,041,440.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	5	12,041,440.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	32,677,906.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	20,676,350.
e	Add lines 2a through 2d	2e	20,676,350.
3	Subtract line 2e from line 1	3	12,001,556.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5	12,001,556.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

REVENUE FROM OTHER RELATED ORGANIZATIONS: 20751330.

PART XIII, LINE 2D - OTHER ADJUSTMENTS:

EXPENSES FROM OTHER RELATED ORGANIZATIONS: 20676350.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

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

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 23.

Name of the organization **LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS INC** Employer identification number **04-3566243**

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.

- First-class or charter travel
- Travel for companions
- Tax indemnification and gross-up payments
- Discretionary spending account
- Housing allowance or residence for personal use
- Payments for business use of personal residence
- Health or social club dues or initiation fees
- 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.

- Compensation committee
- Independent compensation consultant
- Form 990 of other organizations
- Written employment contract
- Compensation survey or study
- 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
1a		
1b		
2		
3		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
HEATHER FELTMAN	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	237,276.	0.	0.	0.	831.	238,107.	0.
HELENA SILVA	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	172,000.	0.	0.	0.	4,468.	176,468.	0.
ANGELA WALLINGFORD	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	160,000.	0.	0.	0.	12,710.	172,710.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

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

Name of the organization LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS INC	Employer identification number 04-3566243
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FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS

DAILY NEEDS WHILE HELPING THEM TO DEVELOP SKILLS THAT WILL INCREASE THEIR INDEPENDENCE AND ENHANCE THEIR QUALITY OF LIFE.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

ADOPTION

EXPENSES \$ 806428. INCLUDING GRANTS OF \$ 0. REVENUE \$ 768250.

GREENTREE PROGRAMS

EXPENSES \$ 1558434. INCLUDING GRANTS OF \$ 0. REVENUE \$ 1516370.

TEEN LIVING

EXPENSES \$ 1149442. INCLUDING GRANTS OF \$ 0. REVENUE \$ 1471251.

ARLINGTON TIL

EXPENSES \$ 645509. INCLUDING GRANTS OF \$ 0. REVENUE \$ 708347.

FORM 990, PART VI, SECTION A, LINE 6: THE SOLE CORPORATE MEMBER OF THE ORGANIZATION IS LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.

FORM 990, PART VI, SECTION A, LINE 7A: THE MEMBERS GOVERNING BOARD ELECTS ALL THE MEMBERS OF THE ORGANIZATIONS GOVERNING BOARD.

FORM 990, PART VI, SECTION A, LINE 7B: THE TRANSACTIONS SUBJECT TO MEMBER APPROVAL ARE ACQUISITIONS OF DEBT AND SALE OF ASSETS.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

Name of the organization	LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS INC	Employer identification number 04-3566243
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FORM 990, PART VI, SECTION A, LINE 10: FINANCE MANAGEMENT AND THE FINANCE COMMITTEE OF THE BOARD HAVE REVIEWED THE 990 BEFORE FILING.

FORM 990, PART VI, SECTION B, LINE 12C: ALL MEMBERS OF THE BOARD OF DIRECTORS ARE REQUIRED TO COMPLETE A CONFLICT OF INTEREST FORM ANNUALLY TO DISCLOSE ANY CONFLICTS. CONFLICTS ARE REVIEWED BY THE CEO AND THE GOVERNANCE COMMITTEE. BOARD MEMBERS WITH CONFLICTS ARE RESTRICTED ON VOTING ON ANY ACTIONS RELATED TO THE CONFLICT.

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION MAKES IT GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

990 PART IX LINE 2C
RESPONSIBLE COMMITTEE
THE ORGANIZATION HAS A FINANCE COMMITTEE RESPONSIBLE FOR THE OVERSIGHT OF ITS FINANCIAL STATEMENTS.

Related Organizations and Unrelated Partnerships

▶ **Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37.**
▶ **See separate instructions.**

Name of the organization LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS INC
Employer identification number 04-3566243

Part I Identification of Disregarded Entities

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
LUTHERAN COMMUNITY SERVICES OF MAINE, INC. - 01-0544219, 261 SHEEP DAVIS RD, CONCORD, NH 03301	COMMUNITY SERVICES	MAINE	501(C)3	9	LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.
EMANUEL DEVELOPMENT CORP DBA EMANUEL VILLAGE - 04-2897442, 59 EVELYN STREET, WORCESTER, MA 01609	INDEPENDENT HOUSING FOR ELDERS	MASSACHUSETTS	501(C)3	9	LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.
LUTHERAN HOUSING CORP. - BROCKTON DBA EMMANUEL HOUSE RESIDENCE - 04-2982927, 25 EAST NILSSON STREET, BROCKTON, MA 02301	ASSISTED LIVING FACILITY	MASSACHUSETTS	501(C)3	9	LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.
LUTHERAN HOME OF WORCESTER, INC DBA LUTHERAN HEALTHCARE CENTER - 04-2775393, 26 HARVARD STREET, WORCESTER, MA 01606	SKILLED NURSING FACILITY	MASSACHUSETTS	501(C)3	9	LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.

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

Schedule R (Form 990) 2008

Part III Identification of Related Organizations Taxable as a Partnership

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income (related, investment, unrelated)	(F) Share of total income	(G) Share of end-of-year assets	(H) Disproportion- ate allocations?		(I) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(J) General or managing partner?	
							Yes	No		Yes	No

Part IV Identification of Related Organizations Taxable as a Corporation or Trust

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	(G) Share of end-of-year assets	(H) Percentage ownership

LUTHERAN COMMUNITY SERVICES OF
 MASSACHUSETTS INC

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 (a-r)	(C) Amount involved
(1) LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.	O	307,875.
(2) LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.	J	149,875.
(3) LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.	L	88,633.
(4)		
(5)		
(6)		

LUTHERAN COMMUNITY SERVICES OF

Part II Continuation of Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
LUTHERAN HOME OF SOUTHURRY, INC. - 06-1073210, 990 MAIN STREET, NORTH, SOUTHURRY, CT 06488	SKILLED NURSING FACILITY	COLORADO	501(C)3	9	LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.
LUTHER RIDGE AT MIDDLETOWN, INC. - 20-0216017, 628 CONGDON STREET, WEST, MIDDLETOWN, CT 06457	ASSISTED LIVING SERVICES	COLORADO	501(C)3	9	LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.
LUTHERAN SERVICE ASSOCIATION, INC. DBA LUTHER MANOR - 06-1272794, 624 CONGDON STREET, WEST, MIDDLETOWN, CT 06457	CONGREGATE HOUSING	COLORADO	501(C)3	9	LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.
LUTHERAN HOUSING CORP AT MIDDLETOWN, INC. - 06-1574629, 628 CONGDON STREET, WEST, MIDDLETOWN, CT 06457	INDEPENDENT HOUSING FOR ELDERS	COLORADO	501(C)3	9	LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.
LUTHERAN ASSISTED LIVING AT MIDDLETOWN, INC. - 20-0215979, 628 CONGDON STREET, WEST, MIDDLETOWN, CT 06457	ASSISTED LIVING FACILITY	COLORADO	501(C)3	9	LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.
LUTHERAN COMMUNITY SERVICES OF NEW HAMPSHIRE, INC. - 02-0527169, 261 SHEEP DAVIS RD, CONCORD, NH 03301	COMMUNITY SERVICES	NEW HAMPSHIRE	501(C)3	9	LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.
FAIR HAVENS, INC. - 04-2125640 334 MARION ROAD MIDDLEBORO, MA 02346	REST HOME	MASSACHUSETTS	501(C)3	9	LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.
LUTHERAN COMMUNITY SERVICES - CREATIVE LIVING, INC - 02-0593101, 368 SOUTH MAIN ST. REAR, ANDOVER, MA 01810	HOUSING FOR CLIENTS WITH DEVELOPMENTAL DISABILITIES	MASSACHUSETTS	501(C)3	9	LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.
GOOD NEWS GARAGE - LSS, INC. - 03-0370713 331 N. WINOOSKI AVE. BURLINGTON, VT 05401	CAR DONATION PROGRAM	VERMONT	501(C)3	7	LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.
LUTHERAN SOCIAL SERVICES OF NEW ENGLAND FOUNDATION, INC. - 04-3284683, 888 WORCESTER STREET, SUITE 160, WELLESLEY, MA	FUNDRAISING	MASSACHUSETTS	501(C)3	11C	N/A
LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC. - 04-2496563, 888 WORCESTER STREET, SUITE 160, WELLESLEY, MA 02482	COMMUNITY SERVICES	MASSACHUSETTS	501(C)3	9	N/A

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

2008

Department of the Treasury Internal Revenue Service

For calendar year 2008 or other tax year beginning JUL 1, 2008, and ending JUN 30, 2009

Open to Public Inspection for 501(c)(3) Organizations Only

Header section containing organization name (LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS INC), address (888 WORCESTER STREET, NO. 160, WELLESLEY, MA 02482), and identification number (04-3566243).

H Describe the organization's primary unrelated business activity. N/A

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? No

J The books are in care of STACIE A. LABOSSIERE Telephone number 781-997-0855

Table with 4 columns: Part I Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts or sales, Cost of goods sold, and Total income of 0.

Part II Deductions Not Taken Elsewhere (see instructions for limitations on deductions.)

Table with 4 columns: Line number, Description, Sub-column, Total. Rows include Compensation of officers, directors, and trustees, Salaries and wages, and Total deductions of 1,000.

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> See instructions and: a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ _____ (2) \$ _____ (3) \$ _____ b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____ (2) Additional 3% tax (not more than \$100,000) \$ _____ c Income tax on the amount on line 34	35c	0.
36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	36	
37 Proxy tax. See instructions	37	
38 Alternative minimum tax	38	
39 Total. Add lines 37 and 38 to line 35c or 36, whichever applies	39	0.

Part IV Tax and Payments

40a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	40a	
b Other credits (see instructions)	40b	
c General business credit. Attach Form 3800	40c	
d Credit for prior year minimum tax (attach Form 8801 or 8827)	40d	
e Total credits. Add lines 40a through 40d	40e	
41 Subtract line 40e from line 39	41	0.
42 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	42	
43 Total tax. Add lines 41 and 42	43	0.
44a Payments: A 2007 overpayment credited to 2008	44a	
b 2008 estimated tax payments	44b	
c Tax deposited with Form 8868	44c	
d Foreign organizations: Tax paid or withheld at source (see instructions)	44d	
e Backup withholding (see instructions)	44e	
f Other credits and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	44f	
45 Total payments. Add lines 44a through 44f	45	
46 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	46	
47 Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed	47	0.
48 Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid	48	0.
49 Enter the amount of line 48 you want: Credited to 2009 estimated tax Refunded	49	

Part V Statements Regarding Certain Activities and Other Information (See instructions on page 18)

1 At any time during the 2008 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here	Yes	No
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see page 5 of the instructions for other forms the organization may have to file.		X
3 Enter the amount of tax-exempt interest received or accrued during the tax year \$		

Schedule A - Cost of Goods Sold. Enter method of inventory valuation

N/A

1 Inventory at beginning of year	1		6 Inventory at end of year	6	
2 Purchases	2		7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	
3 Cost of labor	3		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
4a Additional section 263A costs	4a				X
b Other costs (attach schedule)	4b				
5 Total. Add lines 1 through 4b	5				

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 taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer _____ Date _____	CFO Title _____	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	Paid Preparer's Use Only		Preparer's signature _____ Date 05/13/10	Check if self-employed <input type="checkbox"/>
Firm's name (or yours if self-employed), address, and ZIP code LARSONALLEN LLP 300 CROWN COLONY DRIVE, SUITE 310 QUINCY, MA 02169		EIN 41-0746749	Phone no. (617) 984-8100	

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property) (see instr. on pg 19)

1 Description of property		2 Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)			
(1)				
(2)				
(3)				
(4)				
Total		0.	Total	0.
(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A)				(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) ...
				0.

Schedule E - Unrelated Debt-Financed Income (See instructions on page 19)

1 Description of debt-financed property	2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property		4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Column 4 divided by column 5	7 Gross income reportable (column 2 x column 6)	8 Allocable deductions (column 6 x total of columns 3(a) and 3(b))
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)					
(1)						%		
(2)						%		
(3)						%		
(4)						%		
Totals							0.	0.
Total dividends-received deductions included in column 8							0.	0.

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (See instructions on page 20)

1 Name of controlled organization	2 Employer identification number	Exempt Controlled Organizations			
		3 Net unrelated income (loss) (see instructions)	4 Total of specified payments made	5 Part of column 4 that is included in the controlling organization's gross income	6 Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7 Taxable Income	8 Net unrelated income (loss) (see instructions)	9 Total of specified payments made	10 Part of column 9 that is included in the controlling organization's gross income	11 Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
Totals			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
			0.	0.

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization
(see instructions on page 21)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach schedule)	4 Set-asides (attach schedule)	5 Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
Totals	0.			0.

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income
(see instructions on page 21)

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals	0.	0.				0.

Schedule J - Advertising Income (see instructions on page 21)

Part I Income From Periodicals Reported on a Consolidated Basis

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))	0.	0.				0.

Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
(5) Totals from Part I	0.	0.				0.
Totals, Part II (lines 1-5)	0.	0.				0.

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions on page 22)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
			%
			%
			%
			%
Total. Enter here and on page 1, Part II, line 14			0.

LarsonAllen LLP
300 Crown Colony Drive, Suite 310
Quincy, MA 02169
(617) 984-8100

May 13, 2010

Lutheran Community Services of
Massachusetts Inc
888 Worcester Street No. 160
Wellesley, MA 02482

Lutheran Community Services of Massachusetts Inc:

Enclosed is the organization's 2008 Massachusetts Form PC,
Annual Financial Report.

MASSACHUSETTS FORM PC RETURN:

Mail to - Non-Profit Organizations/Public Charities Div
Office of the Attorney General
One Ashburton Place
Boston, MA 02108

Please sign and mail Form PC as soon as possible.

Enclose a check for \$250 made payable to Commonwealth of
Massachusetts.

Include the organization's Massachusetts Attorney General
six-digit account number and "2008 Form PC" on the
remittance. Also include the organization's fiscal year end
date in this format (06/09).

Form PC must be signed and dated by the authorized
individual(s). Also be sure that all the necessary
attachments are included with Form PC before filing.

Please review the returns for completeness and accuracy.

We sincerely appreciate the opportunity to serve you. Please
contact us if you have any questions concerning the tax
returns.

A copy of the return is enclosed for your files. We suggest that you retain this copy indefinitely.

Very truly yours,

LarsonAllen LLP

COPY

[Empty box]

Massachusetts Office of the Attorney General
Division of Public Charities

FORM PC

To be filed annually by all non-profit charitable organizations conducting business in the Commonwealth

Report for the Fiscal Period: Beginning 07/01/08 Ending 06/30/09

Check all items attached: Form PC [X] Schedule A1 [X] Schedule A2 [X] Schedule RO [X] AG Schedule B []
Probate Account [] Copy of IRS Return [X] Audited Financial Statements/Review [X] Filing Fee [X] Amended Articles/Bylaws []

Attorney General's Acct. No.: 042430

Federal ID Number: 04-3566243

When did the organization first engage in charitable work in Massachusetts? 06/20/01

Has the organization applied for or been granted IRS tax exempt status? Yes [X] No []

If yes, Date of Application: [] OR Date of Determination Letter: 06/27/02

IRS Exemption under 501(c): 3 Check box if No IRS Exemption []

If exempt under 501(c), are contributions to the organization tax deductible as charitable contributions? Yes [X] No []

ORGANIZATION DATA

Name: LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS INC

Mailing Address: 888 WORCESTER STREET, NO. 160

City: WELLESLEY

State: MA

ZIP: 02482

Phone: (781) 997-0800

Fax: 781-997-0888

E-Mail:

Web Site (URL): http://www.WWW.LSSNE.ORG

In the section below, please enter the appropriate codes from the corresponding tables found on pages 12 and 13:

Table with 4 columns: Category, Code, Enter up to 2 codes from Table 3 for your organization's main purpose(s), Code. Rows include County (Table 1) with code 9 and Type of Organization (Table 2) with code 16.

Please check box if final return prior to dissolution []

Payment Received Office Use Only

All questions must be completed in their entirety whether or not similar questions are answered in an attached federal form. See instructions and definition section for guidance.

1. On what date was the organization created?	2. Where was the organization created?
06/20/2001	MASSACHUSETTS

3. What is the form of the organization?	
Corporation <input checked="" type="checkbox"/>	Testamentary trust
Unincorporated association	Inter Vivos trust
Other (please describe):	

4. Was your organization related to any other organization(s) during the reporting year (see definition of "Related Organization")?
 Yes No If yes, please complete the Schedule RO on pages 10 and 11.

5. Summary of Financial Data		Amounts
A	Contributions, gifts, grants, and similar amounts received	\$ 268,621.
B	Gross Support and Revenue	\$ 12,041,440.
C	Program services and similar amounts paid out	\$ 10,636,183.
D	Fundraising expenses	\$
E	Management and general expenses	\$ 1,365,373.
F	Payments to affiliates	\$
G	Total Expenses	\$ 12,001,556.
H	Net assets or fund balances at the end of the year	\$ 805,716.

6. List the total compensation you provided to your five highest paid employees.

	Name	Title	Hours Per Week	Salary & Other Income	Benefit Plans	Other Compensation
1	PAUL RHINHART	VP OF RISK	40	100,006.	5,149.	
2	WILLIAM AMES	VICE PRES.	40	90,001.	14,547.	
3	JAMES SWENSON	DIR. OF YO	40	75,000.	4,382.	
4	DEBORAH SWEET	ACCTG MGR	40	63,345.	3,158.	
5	JOANNE BRACKETT	DIR. DISAB	40	59,216.	5,882.	

7. Was any compensation provided to any of the individuals listed in 6 above which was not quantified in your response to 6?
 Yes No If yes, please provide explanation _____

--

8. List the name, amount of compensation paid, and the nature of services rendered by each of the organization's FIVE highest paid consultants providing professional services (e.g., attorneys, architects, accountants, management companies, investment advisors, professional solicitors, professional fundraising counsel.)

	Name	Amount of Compensation	Type of Service(s)
1	CONSTRUCTION PLANNERS	359,937.	CONSTRUCTION
2	ZUBUCK	56,854.	COMPUTER CONSULTAN
3	BKA ARCHITECTS, INC.	35,403.	ARCHITECT
4	FIRE ESCAPE INSPECTIONAL SVCS	31,700.	CONSTRUCTION
5	LEONARDO ESPINOSA	27,060.	PROGRAM CONSULTANT

9. Bank(s) in which the organization's funds are deposited (include bank address and phone number):

Bank	Address	Phone Number
	ONE FEDERAL ST. BOSTON, MA	
BANK OF AMERICA	02120	1-800-840-4000

10. What is the organization's accounting method? Cash Accrual Other (specify) _____

11. If organization's mailing address is a P.O. Box Number, list the organization's full street address:

Street Address	City, State	ZIP

12. Name, address and telephone number of Contact Person:

Name	Street Address	City, State, ZIP	Telephone Number
STACIE LABOSSIÈRE	888 WORCESTER STREET	WELLESLEY, MA 02482	781-997-0800

13. During the fiscal year reported here, did your organization solicit contributions or have funds solicited on its behalf? Yes No

14. At any time during the fiscal year following the year reported here, will your organization, or others acting on its behalf, have solicited contributions? Yes No

IF YOU ANSWERED "YES" IN RESPONSE TO QUESTION 13 OR QUESTION 14, YOU MUST COMPLETE SCHEDULES A-1 AND/OR A-2 UNLESS YOU ARE EXEMPT FROM THE SOLICITATION CERTIFICATE REQUIREMENT.

15. If you are claiming an exemption from the solicitation certificate requirement, please indicate by placing an 'X' in the box to the right to identify which exemption applies to your organization.

a religious organization	
an organization which (a) does not raise more than \$5,000 during a calendar year OR does not receive contributions from more than ten persons during a calendar year; AND (b) carries out all of its activities, including fundraising, through unpaid volunteers. (The conditions at both (a) and (b) must be met for your organization to qualify for this exemption.	

16. Names, addresses (street & P.O.) and telephone numbers of other offices/chapters/branches/affiliates (attach list).

17. List the names, titles and addresses (street & P.O.) of officers, directors, trustees, and the principal salaried executives of organization (attach separate sheet).

STATEMENT 3

18. Attach separate sheet listing names and addresses (street & P.O.) for all below:

- Individual(s) responsible for custody of funds
Individual(s) responsible for distribution of funds
Individual(s) responsible for fund raising
Individual(s) responsible for custody of financial records
Individual(s) authorized to sign checks

STATEMENT 4

19. Has this organization or any of its officers, directors, employees or fund raisers solicited funds in any other state? Yes ___ No X

If "yes", attach list of states where solicitation was conducted, including registering agency, dates of registration, registration numbers, any other names under which the organization was/is registered, and the dates and type (mail, telephone, door to door, special events, etc) of the solicitation conducted.

20. Has this organization or any of its officers, directors, employees:

If yes, please attach an explanation

- (a) Been enjoined or otherwise prohibited by a government agency/court from operating or soliciting contributions? Yes ___ No X
(b) Ever been refused registration or had its registration or tax exemption denied, suspended, modified or revoked by a governmental agency? Yes ___ No X
(c) Been the subject of a proceeding regarding any solicitation or registration? Yes ___ No X
(d) Entered into a voluntary agreement of compliance or consent judgment with any government agency or in a case before a court or administrative agency? Yes ___ No X

21. Have any restrictions been removed during the year from donor-restricted funds? Yes X No ___

If yes, please attach an explanation

STATEMENT 1

22. Have donor-restricted funds been loaned to unrestricted funds? Yes ___ No X

If yes, please attach an explanation

23. This question involves "Termination of Employment or Change of Control Compensatory Arrangements" with certain "Related Parties" (see instructions and definition sections). Report only if payments made or promised to any individual are in excess of four months salary or \$100,000, whichever dollar amount is less.

STATEMENT 2

- (a) Did you make actual payments or otherwise transfer value under such an arrangement to any individual described in Related Party definition, sections (a) or (b), which payments are not reported in Question 6 or 7 above? Yes X No ___
(b) Do you have an agreement with any individual described in Related Party definition, section (a) or (b), containing such an arrangement? Yes ___ No X

If you answered "yes" for Question 23(a) or 23(b) above, please attach an explanation identifying the individual(s) involved, stating the amount of any payments made or value transferred, and describing the terms of each agreement.

FORM PC

EXPLANATION FOR PAGE 4, LINE 21

STATEMENT 1

THE ORGANIZATION RELEASED \$178,863 FROM RESTRICTION DURING THE TAX PERIOD.

COPY

FORM PC PAGE 4 LINE 23 STATEMENT 2

INDIVIDUAL INVOLVED AMT OF PAYMENT

FORM PC OFFICERS, DIRECTORS, TRUSTEES AND EXECUTIVES STATEMENT 3

NAME TITLE

REV TIM KEYL

ADDRESS

NAME TITLE

REV. PATRICIA HARRIS

ADDRESS

NAME TITLE

RT. REV. DOUGLAS THEUNER

ADDRESS

NAME TITLE

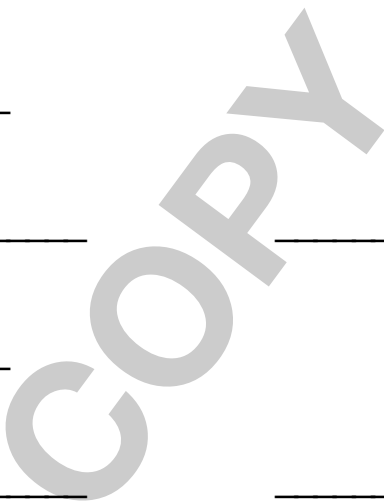
DONALD SWEET

ADDRESS

NAME TITLE

GARTH GREIMANN

ADDRESS



NAME _____
BILL WADE
ADDRESS _____

TITLE _____

NAME _____
RALPH GREENE
ADDRESS _____

TITLE _____

NAME _____
STANLEY REIBLE
ADDRESS _____

TITLE _____

NAME _____
GAIL BUCHER
ADDRESS _____

TITLE _____

NAME _____
RICHARD GROVE
ADDRESS _____

TITLE _____

NAME _____
HEATHER FELTMAN
ADDRESS _____

TITLE _____



FORM PC

PAGE 4 LINE 18

STATEMENT 4

NAME _____ AREA OF RESPONSIBILITY _____
NICK RUSSO RESPONSIBLE FOR CUSTODY OF FUNDS
ADDRESS _____
888 WORCESTER ST WELLESLEY, MA 02482

NAME _____ AREA OF RESPONSIBILITY _____
DEBORA SWEET RESPONSIBLE FOR DISTRIBUTION OF FUNDS
ADDRESS _____
888 WORCESTER ST WELLESLEY, MA 02482

NAME _____ AREA OF RESPONSIBILITY _____
RALPH SCHMIDT RESPONSIBLE FOR FUNDRAISING
ADDRESS _____
888 WORCESTER ST WELLESLEY, MA 02482

NAME _____ AREA OF RESPONSIBILITY _____
STACIE LABOSSIERE CUSTODY OF FINANCIAL RECORDS
ADDRESS _____
888 WORCESTER ST WELLESLEY, MA 02482

NAME _____ AREA OF RESPONSIBILITY _____
PAUL RHINHART AUTHORIZED TO SIGN CHECKS
ADDRESS _____
888 WORCESTER ST WELLESLEY, MA 02482

NAME _____ AREA OF RESPONSIBILITY _____
ANGELA WALLINGFORD AUTHORIZED TO SIGN CHECKS
ADDRESS _____
888 WORCESTER ST WELLESLEY, MA 02482

NAME _____ AREA OF RESPONSIBILITY _____
HELENA SILVA AUTHORIZED TO SIGN CHECKS
ADDRESS _____
888 WORCESTER ST WELLESLEY, MA 02482

NAME _____ AREA OF RESPONSIBILITY _____
HEATHER FELTMAN AUTHORIZED TO SIGN CHECKS
ADDRESS _____
888 WORCESTER ST WELLESLEY, MA 02482

COPY

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24. This question applies to related party transactions, which include transactions with officers, directors, trustees, certain employees, relative, and organizations they own or control. Please consult the instructions and definition sections for the definition of a "Related Party" and "Indebtedness" before answering. Note that transactions involving related parties must be reported even when there is no accounting recognition (e.g., in-kind gifts, waiver of interest not otherwise reported).

If the answer to any part of Question 24 is "Yes", attach a schedule stating the name and address of the related party, the nature of the transaction, the value or the amounts involved in the transaction, and the procedure followed in authorizing the transaction.

During the year, has your organization:	Yes	No
(a) Sold or transferred assets to or purchased assets from or exchanged assets with a related party?		X
(b) Leased assets to or leased assets from a related party?	X	
(c) Been indebted to a related party?		X
(d) Allowed a related party to be indebted to it?		X
(e) Made or held an investment in a related party?		X
(f) Furnished goods, services, or facilities to a related party?		X
(g) Acquired goods, services, or facilities from a related party who received compensation or other value in return?	X	
(h) Paid or became obligated to pay wages, salary or other compensation to a related party?		X
(i) Transferred income or assets to or for use by a related party?		X
(j) Was the organization a party to any transaction in which any of its officers, directors or trustees has a material financial interest, or did any officer, director or trustee receive anything of value not reported as compensation?		X
(k) Has the organization invested in any corporate stock in which any officer, director, or trustee owns more than 10% of the outstanding shares?		X
(l) Is any property of the organization held in the name of or commingled with the property of any other person or organization?		X
(m) Did the organization make a grant award or contribution to any organization in which any of its officers, directors or trustees has a relationship?		X

STATEMENT 5

NAME

LUTHERAN SOCIAL SERVICES OF NEW EN

ADDRESS

888 WORCESTER ROAD, SUITE 160 WELLESLEY, MA 02482

NATURE OF TRANSACTION

AMOUNT INVOLVED

RENT OF OFFICE SPACE

149,875.

PROCEDURE FOLLOWED

NAME

LUTHERAN SOCIAL SERVICES OF NEW EN

ADDRESS

888 WORCESTER ROAD, SUITE 160 WELLESLEY, MA 02482

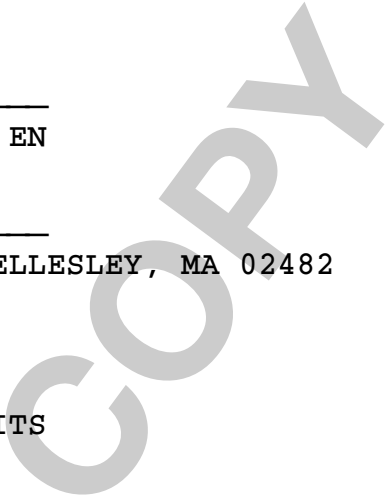
NATURE OF TRANSACTION

AMOUNT INVOLVED

AFFILIATION FEE, EMPLOYEE BENEFITS

396,508.

PROCEDURE FOLLOWED



Under penalty of perjury, I declare that the information furnished in this report, including all attachments, is true and correct to the best of my knowledge.

HEATHER FELTMAN

Signature of president or other authorized officer or trustee

Title

Date

LARSONALLEN LLP

Name of Preparer

300 CROWN COLONY DRIVE, SUITE 310
QUINCY, MA 02169

Address

(617) 984-8100

Phone Number

SOLICITATION ACTIVITIES

**Schedule A-1
Solicitation activities during fiscal year covered by this report**

List any names which will be used by the organization in connection with the solicitation of funds, other than the official name which appears on page 1.

A.

B.

C.

Types of solicitation activities in which you expect to engage (check all that apply):			
<input type="checkbox"/>	Mass mailings	<input type="checkbox"/>	Raffle, beano, bingo or gaming event
<input type="checkbox"/>	Door-to-door	<input type="checkbox"/>	Sale of goods other than by telephone
<input type="checkbox"/>	Entertainment event	<input type="checkbox"/>	Individual mailings
<input type="checkbox"/>	Telemarketing without sale of goods or ads	<input type="checkbox"/>	Corporate solicitations
<input checked="" type="checkbox"/>	Telemarketing with sale of goods	<input type="checkbox"/>	Grant proposals
<input type="checkbox"/>	Telemarketing with sale of ads	<input type="checkbox"/>	Other (explain):
<input type="checkbox"/>	Via the internet	<input type="checkbox"/>	

Identify the method or methods you expect to use for fundraising (check all that apply):			
<input checked="" type="checkbox"/>	A. Professional solicitor	<input checked="" type="checkbox"/>	D. Own employees
<input type="checkbox"/>	B. Professional fundraising counsel	<input type="checkbox"/>	E. Volunteers
<input type="checkbox"/>	C. Commercial co-venturer	<input type="checkbox"/>	

With respect to categories A, B and C, furnish names and addresses:

Name	Address
LEGACY CONSULTING	805 PLEASANT ST WORCESTER, MA 01602

Identify by name and title the individuals who will have final responsibility for the charity's custody of contributions:

Name	Title
PAUL RHINHART	FINANCE DIRECTOR

Identify by name and title the individuals who will have final responsibility for the charity's distribution of contributions:

Name	Title
PAUL RHINHART	FINANCE DIRECTOR

Schedule A-2
Solicitation activities planned for fiscal year which follows the reporting year.

List any names which will be used by the organization in connection with the solicitation of funds, other than the name which appears on page 1.
A.
B.
C.

Types of solicitation activities in which you expect to engage (check all that apply):			
	Mass mailings		Raffle, beano, bingo or gaming event
	Door-to-door		Sale of goods other than by telephone
	Entertainment event		Individual mailings
	Telemarketing without sale of goods or ads		Corporate solicitations
<input checked="" type="checkbox"/>	Telemarketing with sale of goods		Grant proposals
	Telemarketing with sale of ads		Other (explain):
	Via the internet		

Identify the method or methods you expect to use for fundraising (check all that apply):			
	A. Professional solicitor	<input checked="" type="checkbox"/>	D. Own employees
	B. Professional fundraising counsel		E. Volunteers
	C. Commercial co-venturer		

With respect to categories A, B and C, furnish names and addresses:

Name	Address

Identify by name and title the individuals who will have final responsibility for the charity's custody of contributions:

Name	Title
PAUL RHINHART	FINANCE DIRECTOR

Identify by name and title the individuals who will have final responsibility for the charity's distribution of contributions:

Name	Title
PAUL RHINHART	FINANCE DIRECTOR

Certification by Organization - TWO DIFFERENT SIGNATURES ARE REQUIRED

Under penalty of perjury, we declare that the information furnished above, including any attachments, is true and correct to the best of our knowledge.

Signature of President or other authorized officer or trustee	Title	Date
	HEATHER FELTMAN	

Signature of President or other authorized officer or trustee	Title	Date
	ANGELA WALLINGFORD	

COPY

SCHEDULE RO

I. Please read the instructions and definition of "Related Organization" carefully before completing this section. (If you have more than 5 Related Organizations, please attach a list)

Name LUTHERAN COMM. SERV. OF ME		Primary purpose or activity COMMUNITY SERVICES		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd Party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C) 170,804.

Name EMMANUEL DEV CORP		Primary purpose or activity INDE HOUSING FOR ELDER		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd Party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C) -1,230,360.

Name LUTH HOUSING CORP BROCKTON		Primary purpose or activity ASSISTED LIVING FACILITY		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd Party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C) -699,667.

Name LUTHERAN HOME OF WORCESTER		Primary purpose or activity SKILLED NURSING FACILITY		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd Party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C) -296,432.

Name LUTHERAN HOME OF SOUTHURY		Primary purpose or activity SKILLED NURSING FACILITY		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd Party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C) 2,319,344.

SCHEDULE RO

I. Please read the instructions and definition of "Related Organization" carefully before completing this section.
(If you have more than 5 Related Organizations, please attach a list)

Name LUTH RIDGE AT MIDDLETON		Primary purpose or activity ASSISTED LIVING FACILITY		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd Party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C) 48,202.

Name LUTH SERVICE ASSOC INC		Primary purpose or activity CONGREGATE HOUSING		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd Party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C) 1,574,881.

Name LUTH HOUSING CORP MIDDLE		Primary purpose or activity HOUSING FOR ELDER		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd Party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C) -219,307.

Name LUTH SOCIAL SERVICES OF NE		Primary purpose or activity ASSISTED LIVING FACILITY		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd Party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C) 901,277.

Name LUTH COMMUNITY SERVICES NH		Primary purpose or activity COMMUNITY SERVICES		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd Party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C) 2,605,752.

SCHEDULE RO

I. Please read the instructions and definition of "Related Organization" carefully before completing this section. (If you have more than 5 Related Organizations, please attach a list)

Name LUTH COMM SERV CREAT LIVIN		Primary purpose or activity ASSISTED LIVING FACILITY		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd Party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C) 89,229.

Name GOOD NEWS GARAGE		Primary purpose or activity CAR DONATION PROGRAM		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd Party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C) 1,624,793.

Name LUTH SOCIAL SERV OF NE FOU		Primary purpose or activity FUNDRAISING		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd Party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C) 4,037,739.

Name FAIR HAVENS, INC.		Primary purpose or activity INDE HOUSING FOR ELDER		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd Party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C) 240,037.

Name LUT ASSISTED LIV AT MIDDLE		Primary purpose or activity ASSISTED LIVING FACILITY		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd Party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C) 312,327.

II. List the total compensation paid by your organization and/or any other related organization to your chief executive (e.g. executive director) and to the four other current or former directors, trustees, officers, or employees within the system of related organizations identified at I, above, receiving the highest aggregate compensation (see Instructions). Use additional lines below to itemize by compensation source.

Name HEATHER FELTMAN		Title CEO	
Income Source	Salary & Other Income	Benefits Plan	Other Compensation
LSSNE	237,276.	831.	

Name HELENA SILVA		Title COO	
Income Source	Salary & Other Income	Benefits Plan	Other Compensation
LSSNE	172,000.	4,468.	

Name ANGELA WALLINGFORD		Title CFO	
Income Source	Salary & Other Income	Benefits Plan	Other Compensation
LSSNE	160,000.	12,710.	

Name RALPH SCHMIDT		Title EXECUTIVE DIRECTOR FOUNDATION	
Income Source	Salary & Other Income	Benefits Plan	Other Compensation
LSSNE	140,000.	331.	

Name BONNIE OLSON		Title VP OF HUMAN RESOURCES	
Income Source	Salary & Other Income	Benefits Plan	Other Compensation
LSSNE	111,187.	1,877.	

III. Is asset and/or compensation information for religious organizations and/or certain non-charitable entities related to foundations excluded pursuant to instructions? If yes, place an "X" in the box to the right.