



**From:** "Kuchta, Tom" <[Tom.Kuchta@lcms.org](mailto:Tom.Kuchta@lcms.org)>  
**Date:** Wed, 30 Jun 2010 09:27:05 -0500  
**To:** Bernhard Seter <[bernie@polarcomm.com](mailto:bernie@polarcomm.com)>  
**Subject:** RE: Letter and LCMSWRHC

Dear Rev. Seter,

As you requested, I have reviewed the financial information included in the LCMS World Relief and Human Care (WRHC) response to Jesus First Delegate Letter No. 9. At my request, the financial data was reviewed by the LCMS Accounting Department. We have concluded that the data included in the response is consistent with LCMS accounting records.

Regarding the conclusions reached in Letter No. 9, there are two items that should be considered that could affect the Jesus First conclusions.

The first item deals with grants made by ELCA and LCMS to Lutheran World Relief (LWR). LWR does not incur fund raising expenses in connection with these grants. On the other hand, all contributions received by WRHC result from incurring fund raising costs. A valid comparative analysis between LWR and WRHC should exclude the grants received by LCMS and ELCA. It doesn't appear this was considered in Letter No. 9.

The second item relates to personnel costs. Not all personnel costs are administrative expenses. Some of the costs are incurred in the performance of a particular program (mission and ministry) of WRHC. Therefore, Letter No. 9 should treat some of the personnel costs as core mission.

If you have any questions or comments, feel free to contact me. You also have my permission to share this email with others.

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