

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 and ending

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 MEDECINS SANS FRONTIERES USA, INC. Doing Business As DOCTORS WITHOUT BORDERS USA, I		D Employer identification number 13-3433452
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite 333 SEVENTH AVENUE 2ND FL		E Telephone number (212) 679-6800
		City or town, state or country, and ZIP + 4 NEW YORK, NY 10001-5004		G Gross receipts \$ 162,002,690.
F Name and address of principal officer: MATTHEW SPITZER 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) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c) (3) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				
J Website: ▶ WWW.DOCTORSWITHOUTBORDERS.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: 1987
				M State of legal domicile: NY

Part I Summary				
Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO ASSIST VICTIMS OF DISASTERS AND CONFLICTS WORLDWIDE.		
	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	12
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
	5	Total number of employees (Part V, line 2a)	5	412
	6	Total number of volunteers (estimate if necessary)	6	300
	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	Current Year
	9	Program service revenue (Part VIII, line 2g)	152,136,404.	151,536,056.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5,519,317.	6,783,600.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,704,599.	1,702,147.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	85,918.	190,867.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	161,446,238.	160,212,670.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	123,074,640.	133,324,284.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	9,889,628.	12,028,961.
	16b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 19,705,258.	748,780.	1,873,343.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	19,297,668.	20,673,236.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	153,010,716.	167,899,824.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	8,435,522.	-7,687,154.
	20	Total assets (Part X, line 16)	Beginning of Year	End of Year
	21	Total liabilities (Part X, line 26)	97,793,074.	90,757,079.
	22	Net assets or fund balances. Subtract line 21 from line 20	4,615,468.	6,219,933.
			93,177,606.	84,537,146.

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		
	▶ JOHN E. PLUM, TREASURER			
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	08/17/09		
	▶ TAIT, WELLER & BAKER LLP			
▶ 1818 MARKET STREET; SUITE 2400		EIN ▶		
▶ PHILADELPHIA, PA 19103		Phone no. ▶	(215) 979-8800	

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: TO ASSIST VICTIMS OF DISASTERS AND CONFLICTS WORLDWIDE, REGARDLESS OF RACE, POLITICAL BELIEFS, OR RELIGION.

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.

4a (Code:) (Expenses \$ 136,919,329. including grants of \$ 133,324,284.) (Revenue \$ 1,439,585.) TO SUPPORT RELIEF PROJECTS, INCLUDING EMERGENCY MEDICAL RELIEF PROJECTS, CONDUCTED PRIMARILY BY THE INTERNATIONAL MEDECINS SANS FRONTIERES NETWORK, WHEREVER IN THE WORLD MEDICAL AND PUBLIC HEALTH CRISES MAY EXIST.

4b (Code:) (Expenses \$ 3,596,109. including grants of \$ 0.) (Revenue \$ 0.) TO CARRY OUT PUBLIC EDUCATION PROJECTS TO INCREASE PUBLIC AWARENESS OF POPULATIONS AT RISK.

4c (Code:) (Expenses \$ 5,385,829. including grants of \$ 0.) (Revenue \$ 5,344,015.) TO FACILITATE THE RECRUITMENT OF VOLUNTEER MEDICAL AND OTHER PROFESSIONALS FROM THE UNITED STATES TO PARTICIPATE IN THE VARIOUS PROJECTS.

4d Other program services. (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses \$ 145,901,267. (Must equal Part IX, Line 25, column (B).)

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <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?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <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
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

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

Form 990 (2008)

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	59	
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?		X
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a	412	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)			
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		
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.		
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?		
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?		
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?		
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?		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
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?		
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
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?		
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		
1b	Enter the number of voting members that are independent		
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	
7b	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:		
8a	The governing body?		X
8b	Each committee with authority to act on behalf of the governing body?		X
9a	Does the organization have local chapters, branches, or affiliates?		X
9b	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	
12b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	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:		
15a	The organization's CEO, Executive Director, or top management official?	X	
15b	Other officers or key employees of the organization? Describe the process in Schedule O. (see instructions)	X	
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
16b	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?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **AL, AK, AZ, AR, CA, CO, CT, DC, FL, GA, IL, IN**
- 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: **STEVE SOLINSKY, DIRECTOR OF FINANCE - (212)679-6800**
333 SEVENTH AVENUE, 2ND FL., NEW YORK, NY 10001

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			
MATTHEW SPITZER PRESIDENT	20.00	X		X			23,552.	0.	0.	
JOHN PLUM TREASURER	5.00	X		X			0.	0.	0.	
DAVID SHEVLIN SECRETARY	5.00	X		X			0.	0.	0.	
UNNI KARUNAKARA VICE PRESIDENT	5.00	X		X			0.	0.	0.	
MARIE-PIERRE ALLIE DIRECTOR	5.00	X					0.	0.	0.	
JONATHAN FISHER, MD DIRECTOR	5.00	X					0.	0.	0.	
REBECCA GOLDEN DIRECTOR (SEE SCHEDULE O	5.00	X					3,578.	0.	0.	
MARY ANN HOPKINS, MD DIRECTOR	5.00	X					0.	0.	0.	
DEANE MARCHBEIN DIRECTOR (SEE SCHEDULE O	5.00	X					2,751.	0.	0.	
MICHAEL NEUMAN DIRECTOR	5.00	X					0.	0.	0.	
BRIGG REILLEY DIRECTOR	5.00	X					0.	0.	0.	
SHARMILA SHETTY DIRECTOR	5.00	X					0.	0.	0.	
NICOLAS DE TORRENTE EXECUTIVE DIRECTOR	40.00			X			118,900.	0.	30,106.	
STEVEN SOLINSKY FINANCE DIR	40.00			X			109,400.	0.	15,451.	
KRISTINA TORGENSON COMMUN DIR	40.00					X	109,400.	0.	11,407.	
ALYSSA HERMAN DEVELOPMENT DIR	40.00					X	104,100.	0.	18,292.	

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	1a 2,520,565.				
	b Membership dues	1b 21,119.				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 148,994,372.				
	g Noncash contributions included in lines 1a-1f: \$	2,360,161.				
	h Total. Add lines 1a-1f		151,536,056.			
	Program Service Revenue	2 a SECONDED FIELD STAFF G	Business Code 900099	5344015.	5344015.	
b MSF REIMBURSEMENTS		900099	1439585.	1439585.		
c						
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f			6783600.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1959763.		1,959,763.	
	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)		-257,616.		-257,616.	
	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		Business Code				
11 a MISC OTHER REVENUE		190,867.	190,867.			
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		190,867.				
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e			160,212,670.	6974467.	0.	

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	133324284.	133324284.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	303,738.	223,147.	32,696.	47,895.
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	7,976,096.	5,859,756.	858,605.	1,257,735.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	665,971.	489,265.	71,690.	105,016.
9 Other employee benefits	2,385,402.	1,752,471.	256,782.	376,149.
10 Payroll taxes	697,754.	512,615.	75,111.	110,028.
11 Fees for services (non-employees):				
a Management				
b Legal	192,713.	16,779.	101,368.	74,566.
c Accounting	76,000.	6,617.	39,976.	29,407.
d Lobbying				
e Professional fundraising services. See Part IV, line 17	1,873,343.			1,873,343.
f Investment management fees	56,379.	12,485.	39,145.	4,749.
g Other				
12 Advertising and promotion				
13 Office expenses	13,286,793.	1,162,554.	108,678.	12,015,561.
14 Information technology				
15 Royalties				
16 Occupancy	812,738.	419,870.	106,451.	286,417.
17 Travel	1,591,898.	1,387,944.	154,454.	49,500.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	130,305.	107,026.	13,494.	9,785.
20 Interest	2,306.	511.	1,601.	194.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	127,421.		127,421.	
23 Insurance	83,715.	23,070.	44,067.	16,578.
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 FUNDRAISING SERVICES	2,657,031.			2,657,031.
b CONSULTANCY AND PROJECT	1,444,668.	497,947.	179,294.	767,427.
c RECRUITING AND RELOCATI	129,478.	82,454.	32,049.	14,975.
d FINANCIAL SERVICES	69,124.	15,308.	47,994.	5,822.
e DUES AND SUBSCRIPTIONS	12,667.	7,164.	2,423.	3,080.
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	167899824.	145901267.	2,293,299.	19,705,258.
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation ...				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing		1	
	2 Savings and temporary cash investments	70,640,565.	2	64,224,321.
	3 Pledges and grants receivable, net	20,454,500.	3	20,134,722.
	4 Accounts receivable, net	1,500,134.	4	1,545,546.
	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	253,514.	9	167,065.
	10a Land, buildings, and equipment: cost basis ... 10a 2,097,717.			
	b Less: accumulated depreciation. Complete Part VI of Schedule D ... 10b 1,607,715.	455,680.	10c	490,002.
	11 Investments - publicly traded securities	4,090,549.	11	3,826,847.
	12 Investments - other securities. See Part IV, line 11	398,132.	12	368,576.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	97,793,074.	16	90,757,079.	
Liabilities	17 Accounts payable and accrued expenses	4,560,475.	17	6,194,433.
	18 Grants payable	54,993.	18	25,500.
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	4,615,468.	26	6,219,933.
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	85,888,174.	27	76,434,896.
	28 Temporarily restricted net assets	7,289,432.	28	8,102,250.
	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	93,177,606.	33	84,537,146.	
34 Total liabilities and net assets/fund balances	97,793,074.	34	90,757,079.	

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?	2a		X
b Were the organization's financial statements audited by an independent accountant?	2b	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?	2c	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?	3a		X
b If "Yes," did the organization undergo the required audit or audits?	3b		

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 **MEDECINS SANS FRONTIERES USA, INC.** Employer identification number **13-3433452**

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.")	91,382,539.	123,513,312.	118,353,399.	152,136,404.	151,536,056.	636,921,710.
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	91,382,539.	123,513,312.	118,353,399.	152,136,404.	151,536,056.	636,921,710.
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.						636,921,710.

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	91,382,539.	123,513,312.	118,353,399.	152,136,404.	151,536,056.	636,921,710.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	236,917.	1,725,420.	3,328,163.	3,666,848.	1,959,763.	10,917,111.
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.)	390,448.	798,745.	101,588.	85,918.	190,867.	1,567,566.
11 Total support. Add lines 7 through 10						649,406,387.
12 Gross receipts from related activities, etc. (see instructions)					12	14,264,303.
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	98.08	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	98.36	%
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

Employer identification number

MEDECINS SANS FRONTIERES USA, INC.

13-3433452

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 MEDECINS SANS FRONTIERES USA, INC.	Employer identification number 13-3433452
-----------------------------------------------------------------------	---------------------------------------------------------

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	ESTATE OF ADRIANNE BAKER REILLY 2 GREENWICH PLAZA GREENWICH, CT 06830	\$ 3,409,862.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input 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

MEDECINS SANS FRONTIERES USA, INC.

Employer identification number

13-3433452

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	1210390.				
b Contributions					
c Investment earnings or losses	- 310,398.				
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses	13,734.				
g End of year balance	886,258.				

- 2** Provide the estimated percentage of the year end balance held as:
- a** Board designated or quasi-endowment 100.00 %
 - 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 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) related organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- b** If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? Yes No
- 4** Describe in Part XIV the intended uses of the organization's endowment funds.

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		2,097,717.	1,607,715.	490,002.
e Other				
Total. Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				490,002.

Part VII Investments - Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other		
Total. (Col (b) should equal Form 990, Part X, col (B) line 12.) ▶		

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Total. (Col (b) should equal Form 990, Part X, col (B) line 13.) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. (Column (b) should equal Form 990, Part X, col (B) line 15.) ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of liability	(b) Amount	
Federal income taxes		
Total. (Column (b) should equal Form 990, Part X, col (B) line 25.) ▶		

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48.

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	160,212,670.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	167,899,824.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	-7,687,154.
4	Net unrealized gains (losses) on investments	4	-736,509.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-216,797.
9	Total adjustments (net). Add lines 4-8	9	-953,306.
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	-8,640,460.

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	160057071.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	-736,509.
b	Donated services and use of facilities	2b	797,707.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	-216,797.
e	Add lines 2a through 2d	2e	-155,599.
3	Subtract line 2e from line 1	3	160212670.
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	160212670.

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

1	Total expenses and losses per audited financial statements	1	168697531.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	797,707.
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	797,707.
3	Subtract line 2e from line 1	3	167899824.
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	167899824.

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 XI, LINE 8 - OTHER ADJUSTMENTS:

ACTUARIAL LOSS ON ANNUITY OBLIGATIONS: -216797.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

ACTUARIAL LOSS ON ANNUITY OBLIGATIONS: -216797.

**Schedule F
(Form 990)**

Statement of Activities Outside the United States

OMB No. 1545-0047

2008

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 990. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, line 15, or line 16.**

Open to Public Inspection

Name of the organization **Employer identification number**
MEDECINS SANS FRONTIERES USA, INC. **13-3433452**

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**

2 For grantmakers. Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States.

3 Activities per Region. (Use Schedule F-1 (Form 990) if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures in region
CENTRAL AMERICA & THE CARIBBEAN	0	10	PROGRAM SERVICES	HUMANITARIAN MEDICAL ASSISTANCE	43,049.
EAST ASIA & THE PACIFIC	0	23	PROGRAM SERVICES	HUMANITARIAN MEDICAL ASSISTANCE	205221.
EUROPE	0	7	PROGRAM SERVICES, GRANTS TO RECIPIENTS	HUMANITARIAN MEDICAL ASSISTANCE	133,400,451.
MIDDLE EAST & NORTH AFRICA	0	5	PROGRAM SERVICES	HUMANITARIAN MEDICAL ASSISTANCE	35,468.
RUSSIA & THE NEWLY INDEPENDENT STATES	0	18	PROGRAM SERVICES	HUMANITARIAN MEDICAL ASSISTANCE	182322.
SOUTH AMERICA	0	4	PROGRAM SERVICES	HUMANITARIAN MEDICAL ASSISTANCE	46,627.
SOUTH ASIA	0	32	PROGRAM SERVICES	HUMANITARIAN MEDICAL ASSISTANCE	133780.
SUB-SAHARAN AFRICA	0	276	PROGRAM SERVICES	HUMANITARIAN MEDICAL ASSISTANCE	1,902,019.
Totals		375			135,948,937.

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

Schedule F (Form 990) 2008

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000 Use Schedule F-1 (Form 990) if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		EUROPE	HUMANITARIAN MEDICAL ASSISTANCE	9,509,000.	WIRE TRANSFER	0.		
		EUROPE	HUMANITARIAN MEDICAL ASSISTANCE	9,509,000.	WIRE TRANSFER	0.		
		EUROPE	HUMANITARIAN MEDICAL ASSISTANCE	12,882,900.	WIRE TRANSFER	0.		
		EUROPE	HUMANITARIAN MEDICAL ASSISTANCE	9,509,000.	WIRE TRANSFER	0.		
		EUROPE	HUMANITARIAN MEDICAL ASSISTANCE	87,290,500.	WIRE TRANSFER	0.		
		EUROPE	HUMANITARIAN MEDICAL ASSISTANCE	4,623,884.	WIRE TRANSFER	0.		

2 Enter total number of organizations that are recognized as charities by the foreign country or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter **6**

3 Enter total number of other organizations or entities

Part IV Supplemental Information

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

SCHEDULE F, PART I, LINE 2: OUTLINE OF MSF-USA'S PROCEDURES FOR GRANTING FUNDS TO INDEPENDENT MSF EUROPEAN-BASED OPERATIONAL CENTERS (OC) AND OTHER MSF ENTITIES:

IN MSF-USA, THE PROGRAM COMMITTEE (PC) OF THE BOARD OF DIRECTORS IS THE BODY WHICH HAS THE PRIMARY RESPONSIBILITY OF OVERSEEING THE DISTRIBUTION OF PRIVATE GRANTS (GRANTS REPRESENTING THE PROCEEDS OF NON-GOVERNMENT REVENUE). THE PC REVIEWS FUNDING REQUESTS AND ALL FUNDING ISSUES, AND MAKES RECOMMENDATIONS ON THE DISTRIBUTION OF PRIVATE GRANTS TO THE FULL BOARD OF DIRECTORS (BOD). THE FULL BOD, TAKING THESE RECOMMENDATIONS INTO CONSIDERATION, HAS THE FINAL VOTE ON THE DISTRIBUTION OF ALL PRIVATE GRANTS.

THE PC WORKS CLOSELY WITH THE PROGRAM DEPARTMENT OF MSF-USA. THE PC HAS DELEGATED TO PROGRAM AND FINANCE STAFF THE AUTHORITY TO APPRAISE AND REVIEW GRANT PROPOSALS, REPORTS AND FUNDING REQUESTS, AND IN SOME CASES TO RESPOND TO REQUESTS FOR FUNDING, TO MAINTAIN COMMUNICATION WITH THE OCS MSF-USA IS FUNDING, AND TO ATTEND TO RELEVANT OC OPERATIONAL MEETINGS ON THE PC'S BEHALF. THE GRANTS OFFICER MANAGES THE ADMINISTRATION INVOLVED IN THE DISTRIBUTION OF PRIVATE GRANTS AND KEEPS THE PC INFORMED OF ALL NECESSARY ISSUES RELATED TO PRIVATE GRANTS AND THE ENTITIES MSF-USA IS FUNDING. AN INTERNAL GRANTS COMMITTEE, CHAIRED BY THE GRANTS OFFICER AND COMPRISED OF THE PROGRAM OFFICERS, OPERATIONAL SUPPORT DIRECTOR, FINANCE DIRECTOR AND EXECUTIVE DIRECTOR MEETS PERIODICALLY TO FOLLOW THE GRANTS PROCESS. IN THIS CAPACITY, PROGRAM DEPARTMENT STAFF AND THE GRANTS OFFICER MAKE RECOMMENDATIONS TO THE PC ON THE DISTRIBUTION OF PRIVATE GRANTS AND ON OTHER RELATED FUNDING ISSUES, WHICH THE PC TAKES INTO CONSIDERATION WHEN MAKING ITS RECOMMENDATIONS TO THE FULL BOD. THE

Part IV Supplemental Information

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

EXECUTIVE DIRECTOR WILL OVERSEE ALL EMERGENCY GRANT REQUESTS. THE PC CONTINUES TO REGULARLY MONITOR THE OPERATIONS FUNDED BY MSF-USA THROUGH SEMI-ANNUAL MEETINGS WITH THE DIRECTORS OF OPERATIONS OF THE OCS, AND REVIEWS AND APPROVES FINAL FINANCIAL AND NARRATIVE REPORT DOCUMENTATION AT THE CLOSE OF THE YEAR.

AT THE BEGINNING OF EACH FISCAL YEAR, THE PC SETS ITS GRANT MAKING STRATEGIC ORIENTATIONS AND PRIORITIES WHICH OUTLINES THE PC'S FUNDING CRITERIA FOR THE FISCAL YEAR. THE PC APPRAISES GRANTS AND FUNDING REQUESTS BASED ON THE STANDING GRANT MAKING STRATEGIC ORIENTATIONS AND PRIORITIES. AT THE BEGINNING OF EACH FISCAL YEAR, THE PC IN CONJUNCTION WITH THE GRANTS OFFICER AND PROGRAM AND FINANCE STAFF, ALSO REVIEWS AND REVISES AS NECESSARY THE GRANT PROCEDURES, TO ENSURE ALL PROCEDURES AND PROCESSES ARE UP TO DATE AND IN LINE WITH CURRENT STRATEGIC ORIENTATIONS AND PRIORITIES, AND WITH CURRENT US LEGAL REQUIREMENTS.

WHAT FOLLOWS ARE DESCRIPTIONS OF PROCEDURES FOR 5 DISTINCT FUNDING PROCESSES: THE MSF FRANCE MULTIPURPOSE GRANT, THE NON FRANCE OC MULTIPURPOSE GRANT, THEMATIC FUNDING, EMERGENCY FUNDING, AND INDIVIDUAL PROJECT GRANTS. AS PART OF ITS ANNUAL BUDGET PROCESS MSF USA DETERMINES HOW MUCH IS AVAILABLE FOR GRANTS TO FUND PROJECTS OUTSIDE THE UNITED STATES. IN ADDITION, THIS BUDGET SPECIFIES THE GRANT AMOUNT AVAILABLE FOR EACH OC AND OTHER MSF ENTITIES. AT THE BEGINNING OF EACH FISCAL YEAR MSF USA INFORMS EACH OF THE OCS OF THE AMOUNT OF THEIR ANNUAL GRANT ENVELOPE, AFTER WHICH MSF USA AND EACH OC DETERMINE WHICH OF THE 5 PROCESSES WILL BE EMPLOYED FOR THE OC FOR THE FISCAL YEAR. ONE PROCESS IS EMPLOYED FOR EACH INDIVIDUAL OC, THOUGH EXCEPTIONALLY THE EMERGENCY FUNDING AND THEMATIC FUNDING CAN BE EMPLOYED IN CONJUNCTION WITH ONE ANOTHER WITH AN

Part IV Supplemental Information

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

OC IN A GIVEN YEAR.

FOLLOWING IS A BASIC OVERVIEW OF EACH OF THE 5 PROCESSES.

MSF FRANCE MULTIPURPOSE GRANT PROCESS

-PRIOR TO THE START OF THE FISCAL YEAR, MSF USA AND MSF FRANCE (MSF F) DISCUSS AT A JOINT BOD MEETING OR OTHER VENUE-OR THROUGH MSF USA'S PARTICIPATION IN THE MSF F PROJECT WEEK, MSF F'S OPERATIONAL PLAN FOR THE YEAR. THE MSF F OPERATIONAL DIRECTOR MAY ALSO BE ASKED TO GIVE A PRESENTATION OF THE OPERATIONAL PLAN TO THE BOD.

-MSF USA APPROVES ITS BUDGET AND INFORMS MSF F OF THE AMOUNT OF ITS MULTIPURPOSE GRANT.

MSF F SUBMITS ITS ANNUAL PLAN AND AN INITIAL LIST OF ALLOCATIONS AND COUNTRIES FOR WHICH THEY WILL USE THE MULTIPURPOSE GRANT. THE PC AND BOD VOTE ON THIS LIST OF COUNTRIES. THE PC AND BOD MAY DICTATE THAT THE MULTIPURPOSE GRANT NOT BE USED FOR CERTAIN COUNTRIES OR CONTEXTS, E.G. COUNTRIES WHICH THE US GOVERNMENT (USG) HAS SANCTIONS AGAINST, ETC.

-THROUGHOUT THE COURSE OF THE YEAR, MSF USA MONITORS THE USE OF THESE FUNDS THROUGH MSF USA STAFF OR BOARD PARTICIPATION IN MSF F PROJECT DEVELOPMENT AND BUDGET MEETINGS, AND THROUGH REGULAR CORRESPONDENCE AND COOPERATION (SUCH AS THE OPERATIONS BEING RUN FOR MSF FRANCE WITHIN THE MSF USA OFFICE) WITH MSF F ON OPERATIONS. THESE MEETINGS MAY INCLUDE THE MSF F BUDGET COMMISSION, WEEK OF COORDINATORS, FINANCIAL MID YEAR REVIEW, PROJECT WEEK, BOARD OF DIRECTORS AND OTHER OPERATIONS MEETINGS, ETC. THE PC IS GIVEN REPORTS ON THE RELEVANT CONTENT OF THESE MEETINGS. PERIODIC

Part IV Supplemental Information

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

FIELD VISITS ALSO SERVE AS A MONITORING TOOL.

-THROUGHOUT THE YEAR MSF USA AND MSF F MAINTAIN ONGOING DISCUSSIONS ON FUNDING ISSUES. THE LIST OF COUNTRIES AND ALLOCATIONS ARE SUBJECT TO CHANGE ACCORDING TO BUDGET REVISIONS, THE NEEDS OF THE FIELD, UNFORESEEN EVENTS, EMERGENCIES, AND ACCORDING TO FUNDRAISING NEEDS AND RECEIPT OF EARMARKED FUNDS. THESE CHANGES MUST BE MUTUALLY AGREED UPON BY MSF F AND MSF USA'S PROGRAM DEPARTMENT, PURSUANT TO AUTHORITY DELEGATED TO THE PROGRAM DEPARTMENT BY THE PC.

-AT OR AFTER THE END OF THE FISCAL YEAR (WITHIN 90 DAYS), MSF F SUBMITS THE FINAL LIST OF THE COUNTRIES AND ALLOCATIONS, ALONG WITH THE LIST OF SPECIFIC PROJECTS WITHIN EACH OF THESE COUNTRIES FOR WHICH THE MSF USA MULTIPURPOSE GRANT WILL BE USED, FOR PC AND BOD APPROVAL. THE PC AND BOD CAN REQUEST MODIFICATIONS TO THIS LIST, BEFORE GIVING THEIR APPROVAL.

-MSF F MUST SUBMIT ALL EXTERNAL AUDITS CONDUCTED ON FIELD PROJECTS OR COUNTRY MISSIONS FUNDED BY MSF USA, AND ANY INTERNAL AUDITS/EVALUATIONS WHICH DISCLOSE ADVERSE FINANCIAL OR PROGRAMMATIC FINDINGS.

-IN JUNE FOLLOWING THE FISCAL YEAR, MSF F SUBMITS ITS FINAL NARRATIVE AND FINANCIAL REPORT, WHICH INCLUDES INFORMATION ON ALL COUNTRIES WHICH MSF USA FUNDED. THE GRANTS OFFICER REVIEWS THE FINAL REPORT AND ENSURES THAT THE NARRATIVE CONTENT AND FINAL FINANCIALS CONFORM TO THE FINAL COUNTRY LIST AND ALLOCATIONS PREVIOUSLY APPROVED BY THE PC/BOD. THE PC IS INFORMED OF THE RECEIPT AND REVIEW OF THE REPORT. THE PC MUST VOTE TO APPROVE THE FINAL ALLOCATION OF THE GRANTS AFTER THE CLOSE OF THE FISCAL YEAR. IN THE EVENT THAT THE FINAL REPORT DEVIATES FROM THE CONTRACT

Part IV Supplemental Information

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

AGREEMENT OR FROM MSF USA'S AUDITED FINANCIALS OR THAT THE PROGRAMMATIC ACTIVITIES OR DESCRIPTIONS DEVIATE FROM THOSE AGREED UPON BY MSF USA, MSF USA MAY CONSIDER THE DEVIATION AN OVERPAYMENT OF FUNDS AND ADJUST MSF F'S ANNUAL GRANT IN SUBSEQUENT YEARS TO ACCOUNT FOR THE DEVIATION, OR MAY REQUIRE A REFUND.

NON MSF FRANCE MULTIPURPOSE GRANT PROCESS

-AT THE BEGINNING OF THE YEAR, THE OPERATIONS DIRECTOR OF ALL (NON FRANCE) OCS REQUESTING A MULTIPURPOSE GRANT FOR THE YEAR GIVES A PRESENTATION TO THE PC/BOD ON ITS OPERATIONAL PLAN FOR THE YEAR. THE OCS ALSO SUBMIT WRITTEN ANNUAL PLANS AND/OR OPERATIONAL PLANS AS REFERENCE.

-EACH OC SUBMITS A LIST OF ALLOCATIONS AND COUNTRIES FOR WHICH IT WILL USE ITS MULTIPURPOSE GRANT TO THE PC AND BOD WHO, TAKING INTO CONSIDERATION THE PRESENTATION OF THE OPERATIONAL PLAN, REVIEW AND VOTE ON THIS LIST. THE PC AND BOD MAY DICTATE THAT THE MULTIPURPOSE GRANT NOT BE USED FOR CERTAIN COUNTRIES OR CONTEXTS, E.G. COUNTRIES WHICH THE USG HAS SANCTIONS AGAINST, ETC.

-MID-YEAR. THE OPERATIONAL DIRECTOR OF THE OC JOINS A PC MEETING EITHER IN PERSON OR VIA TELECONFERENCE AND GIVES AN UPDATE ON ITS OPERATIONS. IF, AT ANY POINT, THE PC OR BOD IS OF THE VIEW THAT THE OC IS DEVIATING FROM THE OPERATIONAL PLAN AS IT WAS PRESENTED, MSF USA CAN REVERT FROM THE MULTIPURPOSE GRANT PROCESS TO AN INDIVIDUAL PROJECT GRANT APPROVAL PROCESS.

-THROUGHOUT THE YEAR, MSF USA AND THE OC MAINTAIN ONGOING DISCUSSIONS ON FUNDING ISSUES. THE LIST OF COUNTRIES AND ALLOCATIONS ARE SUBJECT TO

Part IV Supplemental Information

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

CHANGE ACCORDING TO BUDGET REVISIONS, THE NEEDS OF THE FIELD, UNFORESEEN EVENTS, EMERGENCIES, FUNDRAISING NEEDS AND RECEIPT OF EARMARKED FUNDS. THESE CHANGES MUST BE MUTUALLY AGREED UPON BY THE OC AND MSF USA'S PROGRAM DEPARTMENT, PURSUANT TO AUTHORITY DELEGATED TO THE PROGRAM DEPARTMENT BY THE PC.

-AT OR AFTER THE END OF THE FISCAL YEAR (WITHIN 90 DAYS), THE OC SUBMITS THE FINAL LIST OF THE COUNTRIES AND ALLOCATIONS, ALONG WITH THE LIST OF SPECIFIC PROJECTS WITHIN EACH OF THESE COUNTRIES FOR WHICH THE MSF USA MULTIPURPOSE GRANT WILL BE USED, FOR PC AND BOD APPROVAL. THE PC AND BOD CAN REQUEST MODIFICATIONS TO THIS LIST, BEFORE GIVING THEIR APPROVAL.

-THE OC MUST SUBMIT ALL EXTERNAL AUDITS CONDUCTED ON FIELD PROJECTS OR COUNTRY MISSIONS FUNDED BY MSF-USA, AND ANY INTERNAL AUDITS/EVALUATIONS WHICH DISCLOSE ADVERSE FINANCIAL

OR PROGRAMMATIC FINDINGS.

- AFTER THE END OF THE FISCAL YEAR, THE OC SUBMITS A FINAL NARRATIVE AND FINANCIAL REPORT, WHICH INCLUDES INFORMATION ON ALL COUNTRIES WHICH MSF USA FUNDED. THE GRANTS OFFICER REVIEWS THE FINAL REPORT AND ENSURES THAT THE NARRATIVE CONTENT AND FINAL FINANCIALS CONFORM TO THE FINAL COUNTRY LIST AND ALLOCATIONS PREVIOUSLY APPROVED BY THE PC/BOD. THE PC IS INFORMED OF THE RECEIPT AND REVIEW OF THE REPORT. THE PC MUST VOTE TO APPROVE THE FINAL ALLOCATION OF THE GRANTS AFTER THE CLOSE OF THE FISCAL YEAR. IN THE EVENT THAT THE FINAL REPORT DEVIATES FROM THE CONTRACT AGREEMENT OR FROM MSF USA'S AUDITED FINANCIALS OR THAT THE PROGRAMMATIC ACTIVITIES OR DESCRIPTIONS DEVIATE FROM THOSE AGREED UPON BY MSF USA, MSF

Part IV Supplemental Information

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

USA MAY CONSIDER THE DEVIATION AN OVERPAYMENT OF FUNDS AND WILL ADJUST THE OC'S GRANT IN THE SUBSEQUENT YEAR, OR REQUIRE A REFUND.

THEMATIC FUNDING PROCESS**USING HIV/AIDS AS AN EXAMPLE:**

-AT THE BEGINNING OF THE YEAR, THE OPERATIONAL DIRECTOR OR OTHER OC STAFF MEMBER JOINS A PC MEETING BY PHONE AND PRESENTS THE OC'S APPROACH TO HIV/AIDS FOR THE UPCOMING YEAR.

-THE OC SUBMITS A LIST OF THE HIV/AIDS PROJECTS THEY WOULD LIKE FUNDED FOR THE YEAR AND THE ALLOCATIONS. THE PC AND BOD REVIEWS THESE AND VOTES ON THE LIST. THE OC ALSO SUBMITS ITS ANNUAL PLAN TO MSF USA FOR THEIR REFERENCE.

- THE OC WILL BE ASKED TO GIVE A MID YEAR UPDATE ON HIV/AIDS OPERATIONS. THROUGHOUT THE YEAR THE OC AND MSF USA MAINTAIN AN ONGOING DIALOGUE ABOUT THE OC'S FUNDING NEEDS AS BUDGETS INCREASE AND DECREASE AND BASED ON RESTRICTED FUNDS THAT MSF USA RECEIVES FOR HIV/AIDS. THE LIST OF PROJECTS MAY CHANGE THROUGHOUT THE YEAR ACCORDING TO THESE CONSIDERATIONS. THESE CHANGES MUST BE MUTUALLY AGREED UPON BY THE OC AND MSF USA'S PROGRAM DEPARTMENT, PURSUANT TO AUTHORITY DELEGATED TO THE PROGRAM DEPARTMENT BY THE PC.

- AT OR AFTER THE END OF THE FISCAL YEAR (WITHIN 90 DAYS), THE OC SUBMITS A FINAL LIST OF PROJECTS AND ALLOCATIONS, FOR PC AND BOD APPROVAL. THE PC AND BOD CAN REQUEST MODIFICATIONS TO THIS LIST, BEFORE GIVING THEIR APPROVAL.

Part IV Supplemental Information

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

-THE OC MUST SUBMIT ALL EXTERNAL AUDITS CONDUCTED ON FIELD PROJECTS OR COUNTRY MISSIONS FUNDED BY MSF USA, AND ANY INTERNAL AUDITS/EVALUATIONS WHICH DISCLOSE ADVERSE FINANCIAL OR PROGRAMMATIC FINDINGS.

- AFTER THE END OF THE FISCAL YEAR, THE OC MUST SUBMIT FINAL NARRATIVES AND BUDGETS FOR EACH OF THE THEMATIC PROJECTS FUNDED BY MSF USA. THE GRANTS OFFICER REVIEWS THE FINAL REPORTS AND ENSURES THAT THE NARRATIVE CONTENT AND FINAL FINANCIALS CONFORM TO THAT PREVIOUSLY APPROVED BY THE PC/BOD. THE PC IS INFORMED OF THE RECEIPT AND REVIEW OF THE REPORTS. THE PC MUST VOTE TO APPROVE THE FINAL ALLOCATION OF THE GRANTS AFTER THE CLOSE OF THE FISCAL YEAR. IN THE EVENT THAT THE FINAL REPORTS DEVIATE FROM THE CONTRACT AGREEMENT OR FROM MSF USA'S AUDITED FINANCIALS OR THAT THE PROGRAMMATIC ACTIVITIES OR DESCRIPTIONS DEVIATE FROM THOSE AGREED UPON BY MSF USA, MSF USA MAY CONSIDER THE DEVIATION AN OVERPAYMENT OF FUNDS AND WILL ADJUST THE OC'S GRANTS IN THE SUBSEQUENT YEAR OR REQUIRE A REFUND.

EMERGENCY FUNDING PROCESS

-AT THE BEGINNING OF THE YEAR, THE OPERATIONAL DIRECTOR OR OTHER OC STAFF MEMBER JOINS THE MSF USA PC AND/OR BOARD MEETING BY PHONE AND PRESENT ITS APPROACH TO EMERGENCIES FOR THE UPCOMING YEAR (GENERAL OPERATIONAL DEFINITION OF AND APPROACH TO EMERGENCIES, BUDGET, AND EMERGENCY HUMAN RESOURCES)

-THE PC AND BOD, TAKING INTO CONSIDERATION THE PRESENTATION OF THE OC'S APPROACH TO EMERGENCIES, VOTE WHETHER TO ENDORSE USING MSF USA FUNDS FOR THE OC'S EMERGENCY OPERATIONS IN THE UPCOMING YEAR.

Part IV Supplemental Information

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

- IF THE PC AND BOD VOTE TO ENDORSE THE USE OF MSF USA'S FUNDS FOR THE OC'S EMERGENCY OPERATIONS, THEN, AS EMERGENCIES OCCUR AND AS OPERATIONS ARE INITIATED, THE OC REQUESTS APPROXIMATE AMOUNTS FOR SPECIFIC EMERGENCY OPERATIONS FROM MSF USA. THE PC DELEGATES TO THE MSF USA EXECUTIVE DIRECTOR THE AUTHORITY TO RESPOND TO THESE REQUESTS ON THE PC'S BEHALF, TO ENSURE THAT FUNDS ARE DISTRIBUTED IN A TIMELY MANNER.

-ONCE A REQUEST FOR FUNDING IS APPROVED BY THE EXECUTIVE DIRECTOR, THE FUNDS CAN BE PAID TO THE OC IMMEDIATELY IF REQUESTED. FUNDS CAN BE REQUESTED THROUGHOUT THE YEAR, AS EMERGENCIES OCCUR, THOUGH IDEALLY 40% OF THE ENVELOPE WILL BE ALLOCATED AND PAID OUT BY JUNE.

-THE PC/ BOD IS INFORMED OF THE REQUESTS AT THEIR NEXT MEETING AND VOTE TO RATIFY THE GRANT. IF THE PC/BOD REJECT A REQUEST THAT THE EXECUTIVE DIRECTOR HAS PREVIOUSLY APPROVED, THE FUNDS ALREADY DISTRIBUTED ARE CONSIDERED AN ADVANCE AND MUST BE ALLOCATED TO OTHER, APPROVED EMERGENCY OPERATIONS WITHIN THE FISCAL YEAR OR BE REFUNDED TO MSF USA.

-THROUGHOUT THE YEAR THE OC AND MSF USA MAINTAIN AN ONGOING DIALOGUE ABOUT THE OC'S FUNDING NEEDS AS EMERGENCY BUDGETS INCREASE AND DECREASE AND ABOUT RESTRICTED FUNDS THAT MSF USA RECEIVES FOR EMERGENCIES. THE OC WILL BE ASKED TO GIVE A MID YEAR UPDATE ON EMERGENCY OPERATIONS.

- AT OR AFTER THE END OF THE FISCAL YEAR (WITHIN 90 DAYS), THE OC SUBMITS THE FINAL LIST OF PROJECTS AND ALLOCATIONS SHOWING HOW THEY USED THEIR EMERGENCY ENVELOPE, FOR PC AND BOD APPROVAL. THE PC AND BOD CAN REQUEST MODIFICATIONS TO THIS LIST, BEFORE GIVING THEIR APPROVAL.

Part IV Supplemental Information

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

-THE OC MUST SUBMIT ALL EXTERNAL AUDITS CONDUCTED ON FIELD PROJECTS OR COUNTRY MISSIONS FUNDED BY MSF USA, AND ANY INTERNAL AUDITS/EVALUATIONS WHICH DISCLOSE ADVERSE FINANCIAL OR PROGRAMMATIC FINDINGS.

- AFTER THE END OF THE FISCAL YEAR, THE OC MUST SUBMIT FINAL NARRATIVES AND BUDGETS FOR EACH OF THE EMERGENCY PROJECTS FUNDED BY MSF USA. THE GRANTS OFFICER REVIEWS THE FINAL REPORTS AND ENSURES THAT THE NARRATIVE CONTENT AND FINAL FINANCIALS CONFORM TO THAT PREVIOUSLY APPROVED BY THE PC/BOD. THE PC IS INFORMED OF THE RECEIPT AND REVIEW OF THE REPORTS. THE PC MUST VOTE TO APPROVE THE FINAL ALLOCATION OF THE GRANTS AFTER THE CLOSE OF THE FISCAL YEAR. IN THE EVENT THAT THE FINAL REPORTS DEVIATE FROM THE CONTRACT AGREEMENT OR FROM MSF USA'S AUDITED FINANCIALS OR THAT THE PROGRAMMATIC ACTIVITIES OR DESCRIPTIONS DEVIATE FROM THOSE AGREED UPON BY MSF USA, MSF USA MAY CONSIDER THE DEVIATION AN OVERPAYMENT OF FUNDS AND WILL ADJUST THE OC'S GRANTS IN THE SUBSEQUENT YEAR OR REQUIRE A REFUND.

INDIVIDUAL PROJECT GRANT PROCESS

-AT THE BEGINNING OF THE YEAR, MSF USA INFORMS THE OC OF THE AMOUNT OF ITS GRANT ENVELOPE AND THE OC SUBMITS A TENTATIVE LIST OF PROJECTS FOR WHICH THEY WILL REQUEST FUNDING, BROKEN DOWN ACCORDING TO THE THREE CATEGORY GRANT SYSTEM: "PRIORITY"- PREVIOUSLY FUNDED PROJECTS; "STANDARD"- PROJECTS NOT PREVIOUSLY FUNDED; "EMERGENCY"-GRANTS FOR EMERGENCY OPERATIONS AS THEY ARE INITIATED.

-FOR EACH PROJECT, THE OC SUBMITS A NARRATIVE PROPOSAL AND A BUDGET PROPOSAL. THE GRANTS OFFICER OF MSF USA REVIEWS THESE AND WRITES AN APPRAISAL OF THE PROJECT, IN CONSULTATION WITH PROGRAM OR MEDICAL STAFF

Part IV Supplemental Information

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

AS NECESSARY.

-EACH APPRAISAL IS PRESENTED TO THE PC. THE PC VOTES TO RECOMMEND OR NOT RECOMMEND THAT THE BOD FUND THE PROJECT. THE BOD THEN VOTES TO APPROVE OR REJECT FUNDING OF THE PROJECT.

-ADDITIONAL ALLOCATIONS TO THE SAME PROJECT OR REVISIONS OF THE ALLOCATION AMOUNT TO A PARTICULAR PROJECT MUST GO THROUGH THE PC AND BOD APPROVAL PROCESS.

-THE OC MUST SUBMIT ALL EXTERNAL AUDITS CONDUCTED ON FIELD PROJECTS OR COUNTRY MISSIONS FUNDED BY MSF USA, AND ANY INTERNAL AUDITS/EVALUATIONS WHICH DISCLOSE ADVERSE FINANCIAL OR PROGRAMMATIC FINDINGS.

-AT THE END OF THE YEAR THE OC SUBMITS A FINAL NARRATIVE AND FINANCIAL REPORT FOR EACH INDIVIDUAL PROJECT GRANT FUNDED WITH MSF USA FUNDS. THE GRANTS OFFICER REVIEWS THESE AND THE PC IS INFORMED OF THE RECEIPT AND REVIEW OF EACH FINAL REPORT. THE PC MUST VOTE TO APPROVE THE FINAL ALLOCATION OF THE GRANTS AFTER THE CLOSE OF THE FISCAL YEAR.

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

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

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

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

	Yes	No
9 Enter the state(s) in which the organization operates gaming activities: _____		
a Is the organization licensed to operate gaming activities in each of these states?	9a	
b If "No," Explain: _____		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	
b If "Yes," Explain: _____		
11 Does the organization operate gaming activities with nonmembers?	11	
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12	

13 Indicate the percentage of gaming activity operated in:

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

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

Name ► _____

Address ► _____

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

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

c If "Yes," enter name and address:

Name ► _____

Address ► _____

16 Gaming manager information:

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

- Director/officer Employee Independent contractor

17 Mandatory distributions:

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

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

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

**SCHEDULE M
(Form 990)**

NonCash Contributions

OMB No. 1545-0047

2008

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Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 990.

Name of the organization

MEDECINS SANS FRONTIERES USA, INC.

Employer identification number

13-3433452

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	546	2,360,161.	FAIR MARKET VALUE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution (historic structures)				
14 Qualified conservation contribution (other) ...				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (_____)				
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

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

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

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

Schedule M (Form 990) 2008

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

SCHEDULE M, LINE 32B: DONATED STOCKS ARE TRANSFERRED AND SOLD BY ALON
PITT, A BROKER FROM SMITH BARNEY.

E-FILED

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.

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FORM 990, PART VI, SECTION A, LINE 6: IN ACCORDANCE WITH THE PROVISIONS OF SECTION 601(A) OF THE NOT-FOR-PROFIT CORPORATION LAW OF THE STATE OF NEW YORK, THE ORGANIZATION SHALL HAVE TWO CLASSES OF MEMBERSHIP: CLASS A AND CLASS B. CLASS A MEMBERSHIP SHALL BE AVAILABLE TO (I) ANY PERSON WHO IS GRANTED CLASS A MEMBERSHIP (EITHER VOTING OR NON-VOTING STATUS) BY A VOTE OF THE BOARD OF DIRECTORS OR A COMMITTEE THEREOF, PURSUANT TO WRITTEN GUIDELINES AND A SCHEDULE OF DUES ADOPTED FROM TIME TO TIME BY THE BOARD OF DIRECTORS, AND (II) TO ALL ELECTED AND APPOINTED MEMBERS OF THE BOARD OF DIRECTORS OF THE CORPORATION THEN IN OFFICE, REGARDLESS OF THEIR STATUS AS CLASS A OR CLASS B DIRECTORS. CLASS B MEMBERSHIP SHALL BE AVAILABLE TO ALL ELECTED AND APPOINTED MEMBERS OF THE BOARD OF DIRECTORS OF THE CORPORATION THEN IN OFFICE, REGARDLESS OF THEIR STATUS AS CLASS A OR CLASS B DIRECTORS.

FORM 990, PART VI, SECTION A, LINE 7A: ALL MEMBERS OF THE CORPORATION SHALL HAVE FULL VOTING RIGHTS, SUBJECT TO THE FOLLOWING LIMITATION THAT ANY SALARIED STAFF MEMBER NORMALLY EMPLOYED TO WORK IN A HEADQUARTERS OFFICE OF THE CORPORATION, EXCEPT THE PRESIDENT, SHALL HAVE HIS OR HER VOTING RIGHTS TEMPORARILY SUSPENDED DURING THE DURATION OF THE EMPLOYMENT RELATIONSHIP; HOWEVER, WHEN THE EMPLOYEE IS NO LONGER EMPLOYED BY THE CORPORATION IN A HEADQUARTERS OFFICE, VOTING RIGHTS SHALL BE AUTOMATICALLY REINSTATED SO LONG AS HE OR SHE OTHERWISE SATISFIES THE CRITERIA TO BE A VOTING CLASS A MEMBER.

FORM 990, PART VI, SECTION A, LINE 7B: UNDER NEW YORK LAW, THE CLASS A AND CLASS B MEMBERS OF MSF-USA MUST APPROVE CERTAIN DECISIONS OF THE BOARD OF DIRECTORS. THESE DECISIONS INCLUDE AMENDMENT OF MSF-USA'S CERTIFICATE OF

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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Employer identification number

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INCORPORATION, DISPOSITION OF ALL OR SUBSTANTIALLY ALL OF MSF-USA'S ASSETS, MERGER OR CONSOLIDATION OF MSF-USA, AND DISSOLUTION OF MSF-USA. ALL CLASS A AND CLASS B MEMBERS ARE ENTITLED TO VOTE TO APPROVE ANY SUCH ACTION, EXCEPT THAT CLASS B MEMBERS, ACTING ALONE, MAY APPROVE ANY AMENDMENT BY THE BOARD OF DIRECTORS TO MSF-USA'S CERTIFICATE OF INCORPORATION THAT DOES NOT AMEND OR CHANGE THE PURPOSES.

FORM 990, PART VI, SECTION A, LINE 8A: MSF-USA RECORDS WRITTEN MINUTES AT EACH MEETING OF THE BOARD OF DIRECTORS AND ITS COMMITTEES. THE RECORDED MINUTES ARE LATER APPROVED BY A VOTE OF THE BOARD OF DIRECTORS. DURING FY 2008, SOME SETS OF MINUTES WERE NOT APPROVED BY THE BOARD OF DIRECTORS BY THE LATER OF THE NEXT BOARD OR COMMITTEE MEETING OR 60 DAYS AFTER THE DATE OF THE MEETING AT WHICH THEY WERE RECORDED, THOUGH ALL MINUTES FOR FY 2008 HAVE SINCE BEEN APPROVED BY A VOTE OF THE BOARD OF DIRECTORS. MSF-USA HAS UPDATED ITS PRACTICES AND PROCEDURES SUCH THAT MINUTES ARE NOW APPROVED BY A VOTE OF THE BOARD OF DIRECTORS BY THE LATER OF THE NEXT BOARD OR COMMITTEE MEETING OR 60 DAYS AFTER THE DATE OF THE MEETING AT WHICH THEY WERE RECORDED.

FORM 990, PART VI, SECTION A, LINE 8B: MSF-USA RECORDS WRITTEN MINUTES AT EACH MEETING OF THE BOARD OF DIRECTORS AND ITS COMMITTEES. THE RECORDED MINUTES ARE LATER APPROVED BY A VOTE OF THE BOARD OF DIRECTORS. DURING FY 2008, SOME SETS OF MINUTES WERE NOT APPROVED BY THE BOARD OF DIRECTORS BY THE LATER OF THE NEXT BOARD OR COMMITTEE MEETING OR 60 DAYS AFTER THE DATE OF THE MEETING AT WHICH THEY WERE RECORDED, THOUGH ALL MINUTES FOR FY 2008 HAVE SINCE BEEN APPROVED BY A VOTE OF THE BOARD OF DIRECTORS. MSF-USA HAS

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UPDATED ITS PRACTICES AND PROCEDURES SUCH THAT MINUTES ARE NOW APPROVED BY
A VOTE OF THE BOARD OF DIRECTORS BY THE LATER OF THE NEXT BOARD OR
COMMITTEE MEETING OR 60 DAYS AFTER THE DATE OF THE MEETING AT WHICH THEY
WERE RECORDED.

FORM 990, PART VI, SECTION A, LINE 10: DIRECTOR OF FINANCE AND
ADMINISTRATION WITH SUPPORT OF FINANCE STAFF ASSISTS CONTRACTED TAX
PREPARER IN PREPARATION OF FIRST DRAFT OF FORM 990. THE FIRST DRAFT IS
REVIEWED WITH THE BOARD SECRETARY AND TREASURER AND ANY CHANGES ARE
INCORPORATED INTO THE FINAL DRAFT. THE FINAL DRAFT IS EMAILED TO THE FULL
BOARD PRIOR TO SUBMISSION TO THE IRS. ANY CHANGES ARE INCORPORATED INTO THE
FINAL 990 DOCUMENT. THE FINAL 990 IS FILED WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C: ALL NEW BOARD MEMBERS AND NEW
STAFF ARE REQUIRED TO COMPLETE AND SIGN CONFLICT OF INTEREST STATEMENT
AFTER REVIEWING THE CONFLICT OF INTEREST POLICY. IN ADDITION, ANNUALLY ALL
EMPLOYEES AND BOARD MEMBERS ARE REQUIRED TO AGAIN REVIEW THE CONFLICT OF
INTEREST POLICY AND COMPLETE A CONFLICT OF INTEREST STATEMENT AND DISCLOSE
ANY MATTERS REQUIRED TO BE DISCLOSED BY THE POLICY. DURING THE ANNUAL AUDIT
OF THE FINANCIAL STATEMENTS THE INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
REVIEW THE CONFLICT OF INTEREST STATEMENTS.

FORM 990, PART VI, SECTION B, LINE 15: THE ORGANIZATION MAINTAINS A SALARY
SCHEDULE COVERING ALL EMPLOYEES INCLUDING THE EXECUTIVE DIRECTOR AND KEY
EMPLOYEES. THE SALARY SCHEDULE CONTAINS SEVEN GRADES OF SALARY LEVEL WITH
SIX SALARY STEPS WITHIN EACH GRADE. THE POLICY OF THE ORGANIZATION AS

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APPROVED BY THE BOARD OF DIRECTORS IS TO ENSURE THAT THE SALARY OF THE EXECUTIVE DIRECTOR AND OTHER MANAGEMENT POSITIONS ARE WITHIN THE LOWER QUARTILE OF SALARIES FOR SIMILAR POSITIONS IN SIMILAR ORGANIZATIONS. COMPARABILITY SALARY DATA IS OBTAINED ANNUALLY AND PRESENTED TO THE ADMINISTRATIVE COMMITTEE OF THE BOARD. FOR THE EXECUTIVE DIRECTOR, THE PRESIDENT AND VICE PRESIDENT OF THE BOARD REVIEW THE PERFORMANCE OF THE EXECUTIVE DIRECTOR AND MAKE A RECOMMENDATION TO THE ADMINISTRATIVE COMMITTEE OF THE BOARD REGARDING AT WHAT STEP IN THE HIGHEST GRADE LEVEL OF THE SALARY CHART SHOULD THE EXECUTIVE DIRECTOR FALL. THE ADMINISTRATIVE COMMITTEE VOTES ON THE GRADE/SALARY STEP FOR THE EXECUTIVE DIRECTOR AND THE DECISION IS DOCUMENTED IN THE MINUTES OF THE MEETING OF THE ADMINISTRATIVE COMMITTEE AND THE SALARY IS DOCUMENTED BY THE DIRECTOR OF ADMINISTRATION/HUMAN RESOURCES AND PROVIDED TO PAYROLL. THE EXECUTIVE DIRECTOR DETERMINES THE SALARY OF OTHER MANAGEMENT POSITIONS BASED ON A PERFORMANCE EVALUATION AND RECOMMENDATION OF THE DIRECTOR OF ADMINISTRATION/HUMAN RESOURCES, WITHIN THE APPROPRIATE GRADE AND STEP OF THE SALARY CHART. THE COMPENSATION OF THE PRESIDENT OF THE BOARD IS BASED ON THE HIGHEST GRADE LEVEL (EXECUTIVE DIRECTOR'S GRADE) AND TIME COMMITMENT AS APPROVED BY THE FULL BOARD AND DOCUMENTED IN THE MINUTES OF THE BOARD MEETING.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:
AL, AK, AZ, AR, CA, CO, CT, DC, FL, GA, IL, IN, KS, KY, LA, ME, MD, MA, MI, MN, MS, MT, MO, NH, NJ
NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, TN, TX, UT, VA, WV, WA, WI

FORM 990, PART VI, SECTION C, LINE 19: ON THE OFFICIAL WEBSITE OF THE

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ORGANIZATION THE MOST RECENT FORM 990 AND ANNUAL REPORT OF THE ORGANIZATION ARE POSTED AND AVAILABLE FOR ON-LINE REVIEW OR DOWNLOAD. THE ANNUAL REPORT PROVIDES OUR AUDITED STATEMENT OF ACTIVITIES AND FINANCIAL POSITION (BALANCE SHEET). IT IS THE ORGANIZATION'S POLICY TO ADDRESS ANY REQUEST FOR OUR GOVERNING DOCUMENTS, AUDITED FINANCIAL STATEMENTS, OTHER FINANCIAL STATEMENTS OR CONFLICT OF INTEREST POLICY BY PROVIDING EITHER AN ELECTRONIC OR PRINT VERSION OF THE DOCUMENT TO THE REQUESTOR AS SOON AS POSSIBLE.

FORM 990, PART XI, LINE 2C

THE ORGANIZATION HAS A COMMITTEE THAT ASSUMES RESPONSIBILITY FOR THE OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND SELECTION OF AN INDEPDEPENDENT ACCOUNTANT. THERE HAS BEEN NO CHANGE FROM THE PRIOR YEAR.

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: SABRINA PLUM

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

DAUGHTER OF JOHN PLUM, TREASURER OF ORGANIZATION

(C) AMOUNT OF TRANSACTION \$ 32754.

(D) DESCRIPTION OF TRANSACTION: PAYMENT OF COMPENSATION AS AN EMPLOYEE OF ORGANIZATION

(E) SHARING OF ORGANIZATION REVENUES? = NO

FORM 990, PART I, LINE 4

WITH RESPECT TO THE FOUR INDIVIDUALS NOT IDENTIFIED AS INDEPENDENT DIRECTORS, AND AS DESCRIBED IN MORE DETAIL ABOVE AND BELOW, ONE OF

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THESE INDIVIDUALS IS THE FATHER OF AN MSF-USA EMPLOYEE, AND TWO OF THE INDIVIDUALS WERE COMPENSATED FOR THEIR WORK IN CONNECTION WITH OVERSEAS MSF-USA PROJECTS, NOT IN CONNECTION WITH THEIR ROLES AS MEMBERS OF THE MSF-USA BOARD OF DIRECTORS.

FORM 990, PART VII, SECTION A

COMPENSATION TO BOARD MEMBERS REBECCA GOLDEN AND DEANE MARCHBEIN

REBECCA GOLDEN RECEIVED \$3,578 IN COMPENSATION IN 2008. THIS

COMPENSATION WAS NOT IN CONNECTION WITH HER WORK AS A MEMBER OF THE

BOARD OF DIRECTORS. MS. GOLDEN WORKED IN AN OVERSEAS MSF PROJECT AS AN

ADMINISTRATOR AND PROGRAM EVALUATOR, BASED ON HER PREVIOUS FIELD

EXPERIENCE AND HER QUALIFICATIONS AS AN ADMINISTRATOR. HER COMPENSATION

WAS IN CONNECTION WITH HER WORK AS AN ADMINISTRATOR/EVALUATOR AND HER

SALARY WAS DETERMINED BASED ON THE SALARY GRID USED FOR DETERMINING

SALARIES FOR ALL U.S. BASED STAFF WORKING IN OVERSEAS PROJECTS.

DR. DEANE MARCHBEIN RECEIVED \$2,751 IN COMPENSATION IN 2008. THIS

COMPENSATION WAS NOT IN CONNECTION WITH HER WORK AS A MEMBER OF THE

BOARD OF DIRECTORS. DR. MARCHBEIN WORKED IN AN OVERSEAS MSF PROJECT AS

A PHYSICIAN BASED ON HER PREVIOUS FIELD EXPERIENCE AND HER

QUALIFICATIONS AS A PHYSICIAN. HER COMPENSATION WAS IN CONNECTION WITH

HER WORK AS A PHYSICIAN AND HER SALARY WAS DETERMINED BASED ON THE

SALARY GRID USED FOR DETERMINING SALARIES FOR ALL U.S. BASED STAFF

WORKING IN OVERSEAS PROJECTS.

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	MACHINERY & EQUIPMENT											
1	EQUIPMENT	VARI	ESSL	5.00	16	2,097,717.			2,097,717.	1,480,294.		127,421.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT					2,097,717.		0.	2,097,717.	1,480,294.	0.	127,421.
	* GRAND TOTAL 990 PAGE 10 DEPR					2,097,717.		0.	2,097,717.	1,480,294.	0.	127,421.