

PUBLIC INSPECTION COPY

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)

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

Department of the Treasury
Internal Revenue Service

A For the 2008 calendar year, or tax year beginning 09/01, 2008, and ending 08/31, 2009

<p>B Check if applicable:</p> <p><input checked="" type="checkbox"/> Address change</p> <p><input type="checkbox"/> Name change</p> <p><input type="checkbox"/> Initial return</p> <p><input type="checkbox"/> Termination</p> <p><input checked="" type="checkbox"/> Amended return</p> <p><input type="checkbox"/> Application pending</p>	<p>Please use IRS label or print or type, See Specific Instructions.</p>	<p>C Name of organization <u>MAKE-A-WISH FOUNDATION OF AMERICA</u></p> <p>Doing Business As _____</p> <p>Number and street (or P.O. box if mail is not delivered to street address) Room/suite</p> <p><u>4742 N. 24TH STREET</u> <u>400</u></p> <p>City or town, state or country, and ZIP + 4</p> <p><u>PHOENIX, AZ 85016</u></p> <p>F Name and address of principal officer: <u>DAVID WILLIAMS</u></p> <p><u>4742 N. 24TH STREET, SUITE 400 PHOENIX, AZ 85016</u></p>	<p>D Employer identification number</p> <p><u>86-0481941</u></p> <p>E Telephone number</p> <p><u>(602) 279-9474</u></p>	<p>G Gross receipts \$ <u>61,737,067.</u></p> <p>H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If "No," attach a list. (see Instructions)</p> <p>H(c) Group exemption number ▶ _____</p>
<p>I Tax-exempt status: <input checked="" type="checkbox"/> 501(c) (<u>3</u>) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</p>		<p>J Website: ▶ <u>WWW.WISH.ORG</u></p>		
<p>K Type of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ _____</p>		<p>L Year of formation: <u>1983</u> M State of legal domicile: <u>AZ</u></p>		

Part I Summary

	1	Briefly describe the organization's mission or most significant activities:			
		<u>THE MAKE-A-WISH FOUNDATION'S MISSION IS TO GRANT THE WISHES OF CHILDREN WITH LIFE-THREATENING MEDICAL CONDITIONS TO ENRICH THE HUMAN EXPERIENCE WITH HOPE, STRENGTH, AND JOY.</u>			
	2	Check this box <input type="checkbox"/> If the organization discontinued its operations or disposed of more than 25% of its assets.			
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	<u>17</u>		
	4	Number of independent voting members of the governing body (Part VI, line 1b)	<u>17</u>		
	5	Total number of employees (Part V, line 2a)	<u>126</u>		
	6	Total number of volunteers (estimate if necessary)	<u>NONE</u>		
	7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	<u>NONE</u>		
	7b	Net unrelated business taxable income from Form 990-T, line 34	<u>NONE</u>		
Revenue	8	Contribution and grants (Part VIII, line 1h)	<u>51,328,821.</u>	<u>50,639,080.</u>	
	9	Program service revenue (Part VIII, line 2g)	<u>5,788,615.</u>	<u>6,148,852.</u>	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>771,285.</u>	<u>575,364.</u>	
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>123,806.</u>	<u>211,202.</u>	
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>58,012,527.</u>	<u>57,574,498.</u>	
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<u>26,543,335.</u>	<u>30,309,887.</u>
		14	Benefits paid to or for members (Part IX, column (A), line 4)	<u>NONE</u>	<u>NONE</u>
		15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<u>7,407,283.</u>	<u>8,441,815.</u>
		16a	Professional fundraising fees (Part IX, column (A), line 11e)	<u>254,258.</u>	<u>140,059.</u>
		b	Total fundraising expenses, Part IX, column (D), line 25) ▶ <u>7,167,455.</u>		
		17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	<u>13,983,792.</u>	<u>16,903,934.</u>
	Net Assets or Fund Balances	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<u>48,188,668.</u>	<u>55,795,695.</u>
19		Revenue less expenses. Subtract line 18 from line 12	<u>9,823,859.</u>	<u>1,778,803.</u>	
20		Total assets (Part X, line 16)	<u>34,827,609.</u>	<u>37,195,822.</u>	
21		Total liabilities (Part X, line 26)	<u>3,681,854.</u>	<u>4,075,249.</u>	
	22	Net assets or fund balances. Subtract line 21 from line 20	<u>31,145,755.</u>	<u>33,120,573.</u>	

Part II Signature Block

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

Sign Here

Signature of officer: _____ Date: _____

Type or print name and title: _____

Preparer's Use Only	Preparer's signature: <u>Valerie G Ball</u>	Date: <u>6/23/10</u>	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: <u>KPMG LLP</u> <u>355 S. GRAND AVE., SUITE 2000 LOS ANGELES, CA 90071</u>	EIN: <u>13-5565207</u>	Phone no.: <u>213-972-4000</u>	

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

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

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:

SEE STATEMENT 1

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

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

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

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

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

4a (Code:) (Expenses \$ 42,276,830. including grants of \$ 30,309,887.) (Revenue \$ 6,148,852.)

THE FOUNDATION PERFORMS ACTIVITIES WHICH PROMOTE THE DEVELOPMENT AND HANDLING OF RESOURCES USED TO GRANT THE WISHES OF CHILDREN WITH LIFE THREATENING MEDICAL CONDITIONS AND SUPPORTS AFFILIATED 501(C) (3) ORGANIZATIONS (CHAPTERS) IN THE ADMINISTRATION OF THEIR WISH PROGRAMS. DURING FY09, THE FOUNDATION DISTRIBUTED \$30.3 MILLION TO THE CHAPTERS TO GRANT WISHES. AS OF AUGUST, 31, 2009, THE FOUNDATION HAS 65 ACTIVE CHARTERED CHAPTERS.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

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

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

4e Total program service expenses ▶ \$ 42,276,830. (Must equal Part IX, Line 25, column (B).)

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

		Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV		X
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV		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? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1		X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		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? If "Yes," complete Schedule R, Part VI		X

Part V Statements Regarding Other IRS Filings and Tax Compliance

Table with columns for question number, answer, and Yes/No checkboxes. Includes questions 1a through 12b regarding IRS filings and tax compliance.

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

Section A. Governing Body and Management

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

		Yes	No
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 organizations 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?	X	
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?	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 **SEE STATEMENT 2**
- 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: **PAUL R. MEHLHORN 4742 N. 24TH STREET, SUITE 400 PHOENIX, AZ 85016 602-279-9474**

Part VIII Statement of Revenue

86-0481941

				(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	1a	Federated campaigns	1a					
	b	Membership dues	1b					
	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	50,639,080.				
	g	Noncash contributions included in lines 1a-1f: \$		40,738.				
	h	Total. Add lines 1a-1f		50,639,080.				
Program Service Revenue				Business Code				
	2a	CHAPTER ASSESSMENTS	561000	6,004,762.	6,004,762.			
	b	TRAINING REVENUE	561499	144,090.	144,090.			
	c						
	d						
	e						
	f	All other program service revenue						
	g	Total. Add lines 2a-2f		6,148,852.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)	STMT, A,	585,288.			585,288.	
	4	Income from investment of tax-exempt bond proceeds		NONE				
	5	Royalties		NONE				
			(i) Real	(ii) Personal				
	6a	Gross Rents						
	b	Less: rental expenses						
	c	Rental income or (loss)						
	d	Net rental income or (loss)			NONE			
			(i) Securities	(ii) Other				
	7a	Gross amount from sales of assets other than inventory	4,152,645.					
	b	Less: cost or other basis and sales expenses	4,162,569.					
	c	Gain or (loss)	-9,924.					
	d	Net gain or (loss)			-9,924.		-9,924.	
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18.	a					
	b	Less: direct expenses	b					
	c	Net income or (loss) from fundraising events			NONE			
	9a	Gross income from gaming activities. See Part IV, line 19.	a					
	b	Less: direct expenses	b					
c	Net income or (loss) from gaming activities			NONE				
10a	Gross sales of inventory, less returns and allowances	a						
b	Less: cost of goods sold	b						
c	Net income or (loss) from sales of inventory			NONE				
Miscellaneous Revenue				Business Code				
11a	LIST RENTAL INCOME	541800	68,503.			68,503.		
b	REBATES AND ROYALTIES	900099	135,525.			135,525.		
c	OTHER MISCELLANEOUS INCOME	900099	7,174.			7,174.		
d	All other revenue							
e	Total. Add lines 11a-11d		211,202.					
12	Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		57,574,498.	6,148,852.		786,566.		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
 All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 . . .	30,309,887.	30,309,887.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	NONE			
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	NONE			
4 Benefits paid to or for members	NONE			
5 Compensation of current officers, directors, trustees, and key employees	1,644,622.	698,308.	599,593.	346,721.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . .	NONE			
7 Other salaries and wages	5,676,426.	2,059,360.	2,330,421.	1,286,645.
8 Pension plan contributions (include section 401 (k) and section 403(b) employer contributions). .	135,166.	55,627.	49,545.	29,994.
9 Other employee benefits	497,576.	184,637.	210,649.	102,290.
10 Payroll taxes	488,025.	189,819.	189,641.	108,565.
11 Fees for services (non-employees):				
a Management	NONE			
b Legal	116,555.	30,321.	61,476.	24,758.
c Accounting	1,675,139.	1,476,753.	198,386.	
d Lobbying	NONE			
e Professional fundraising services. See Part IV, line 17	140,059.			140,059.
f Investment management fees	NONE			
g Other	1,668,699.	689,937.	190,462.	788,300.
12 Advertising and promotion	629,113.	210,722.	129,636.	288,755.
13 Office expenses	443,561.	160,161.	170,196.	113,204.
14 Information technology	NONE			
15 Royalties	NONE			
16 Occupancy	554,132.	232,892.	203,229.	118,011.
17 Travel	611,731.	373,719.	120,968.	117,044.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	NONE			
19 Conferences, conventions, and meetings	514,565.	274,534.	79,638.	160,393.
20 Interest	NONE			
21 Payments to affiliates	NONE			
22 Depreciation, depletion, and amortization . . .	380,928.	148,562.	152,371.	79,995.
23 Insurance	538,590.	445,007.	72,963.	20,620.
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 BAD DEBT EXPENSE -----	2,500,000.	1,900,000.	600,000.	
b MISCELLANEOUS -----	395,059.	44,433.	222,611.	128,015.
c DIRECT COST OF WISHES -----	219,930.	219,930.		
d PRINTING & POSTAGE -----	6,042,839.	2,047,206.	712,560.	3,283,073.
e DUES AND SUBSCRIPTIONS -----	414,472.	326,394.	57,065.	31,013.
f All other expenses -----	198,621.	198,621.		
25 Total functional expenses. Add lines 1 through 24f	55,795,695.	42,276,830.	6,351,410.	7,167,455.
26 Joint Costs. Check here <input checked="" 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	3,620,842.	1,297,348.	395,034.	1,928,460.

Part X Balance Sheet

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	15,167,269.	1	6,449,501.
	2	Savings and temporary cash investments		2	8,561,528.
	3	Pledges and grants receivable, net	6,766,080.	3	3,428,910.
	4	Accounts receivable, net	1,297,340.	4	753,657.
	5	Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sales or use	23,113.	8	NONE
	9	Prepaid expenses and deferred charges	529,223.	9	419,958.
	10a	Land, buildings, and equipment: cost basis	10a 3,296,025.		
	b	Less: accumulated depreciation. Complete Part VI of Schedule D.	10b 2,887,940.		
	11	Investments - publicly traded securities	637,939.	10c	408,085.
	12	Investments - other securities. See Part IV, line 11	10,406,645.	11	16,725,170.
	13	Investments - program-related. See Part IV, line 11		12	
	14	Intangible assets		13	
	15	Other assets. See Part IV, line 11		14	
16	Total assets. Add lines 1 through 15 (must equal line 34)		15	449,013.	
		34,827,609.	16	37,195,822.	
Liabilities	17	Accounts payable and accrued expenses	3,572,467.	17	1,680,755.
	18	Grants payable		18	
	19	Deferred revenue	109,387.	19	NONE
	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	2,394,494.
	26	Total liabilities. Add lines 17 through 25	3,681,854.	26	4,075,249.
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	22,806,061.	27	27,643,460.
	28	Temporarily restricted net assets	7,231,666.	28	3,005,769.
	29	Permanently restricted net assets	1,108,028.	29	2,471,344.
	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	31,145,755.	33	33,120,573.	
34	Total liabilities and net assets/fund balances	34,827,609.	34	37,195,822.	

Part XI Financial Statements and Reporting

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

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

Name of the organization MAKE-A-WISH FOUNDATION OF AMERICA	Employer identification number 86-0481941
--	---

Part I Reason for Public Charity Status (All organizations must complete this part.) (see instructions)

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

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). (Attach Schedule H.)
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4). (see instructions)
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III - Functionally Integrated d Type III - Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box.
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (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?
 - (ii) A family member of a person described in (i) above?
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		X
11g(ii)		X
11g(iii)		X

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									

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

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.")	36,036,565.	37,448,047.	46,851,592.	51,328,821.	50,639,080.	222,304,105.
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	36,036,565.	37,448,047.	46,851,592.	51,328,821.	50,639,080.	222,304,105.
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)						10,407,912.
6 Public support. Subtract line 5 from line 4.						211,896,193.

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.	36,036,565.	37,448,047.	46,851,592.	51,328,821.	50,639,080.	222,304,105.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	191,429.	283,975.	792,362.	756,708.	585,288.	2,609,762.
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.)	58,666.	90,919.	318,336.	123,806.	211,202.	802,929.
11 Total support. Add lines 7 through 10						225,716,796.
12 Gross receipts from related activities, etc. (See instructions.)					1.2	21,429,465.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	93.88 %
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	91.05 %
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 "fact-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 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. <input type="checkbox"/>						

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 <input type="checkbox"/>		
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 <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>		

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

SCHEDULE A, PART II - OTHER INCOME

DESCRIPTION	2004	2005	2006	2007	2008	TOTAL
REBATES & ROYALTIES	58,666.	90,919.	57,073.	13,469.	135,525.	355,652.
LIST RENTAL			33,216.	51,535.	68,503.	153,254.
OTHER INCOME					7,174.	7,174.
REFUNDS				2,722.		2,722.
REVENUE MISSOURI				56,080.		56,080.
CHAPTER FINES			32,726.			32,726.
REIMBURSEMENTS			195,321.			195,321.
TOTALS	58,666.	90,919.	318,336.	123,006.	211,202.	802,929.

Schedule of Contributors

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

2008

Name of the organization MAKE-A-WISH FOUNDATION OF AMERICA	Employer identification number 86-0481941
---	--

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).

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 **MAKE-A-WISH FOUNDATION OF AMERICA**

Employer identification number
86-0481941

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1		\$ 8,310,213.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2		\$ 2,123,253.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3		\$ 2,095,795.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4		\$ 1,578,219.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5		\$ 1,079,049.	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.)

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Name of the organization

Employer identification number

MAKE-A-WISH FOUNDATION OF AMERICA

86-0481941

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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?, 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?

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

Table with 2 columns: Held at the End of the Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 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, 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?, 6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?, 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.

Table with 2 columns: Revenues, Assets. Rows include: 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, 1b 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

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

Schedule D (Form 990) 2008

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	1,151,114.				
b Contributions	1,363,316.				
c Investment earnings or losses	-10,445.				
d Grants or scholarships	NONE				
e Other expenditures for facilities and programs	6,371.				
f Administrative expenses	3,210.				
g End of year balance	2,494,404.				

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

- a Board designated or quasi-endowment NONE %
- b Permanent endowment 100.0000 %
- c Term endowment NONE %

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

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

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

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

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

Description of investment	(a) Cost or other basis (Investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		267,107.	230,490.	36,617.
d Equipment		311,270.	229,633.	81,637.
e Other		2,717,648.	2,427,817.	289,831.
Total. Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				408,085.

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	57,574,498.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	55,795,695.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	1,778,803.
4	Net unrealized gains (losses) on investments	4	390,809.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	55,206.
9	Total adjustments (net). Add lines 4-8	9	446,015.
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	2,224,818.

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	66,397,515.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	390,809.
b	Donated services and use of facilities	2b	8,487,414.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	-55,206.
e	Add lines 2a through 2d	2e	8,823,017.
3	Subtract line 2e from line 1	3	57,574,498.
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	
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	5	57,574,498.

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

1	Total expenses and losses per audited financial statements	1	64,283,109.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	8,487,414.
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	8,487,414.
3	Subtract line 2e from line 1	3	55,795,695.
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	
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5	55,795,695.

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.

SEE PAGE 5

Part XIV Supplemental Information (continued)

INTENDED USES OF ENDOWMENT FUNDS

SCHEDULE D, PART V, LINE 4

THE WISH ENDOWMENT FUNDS ARE TO BE USED FOR THE GRANTING OF WISHES BY THE FOUNDATION OR ANY ONE OR MORE OF THE FOUNDATION'S CHAPTERS.

RECONCILIATION OF REVENUE

SCHEDULE D, PART XII, LINE 2D

OTHER REVENUE ON BOOKS NOT ON RETURN

LOSS ON VALUE OF SPLIT-INTEREST AGREEMENTS <\$55,206>

RECONCILIATION OF CHANGE IN NET ASSETS

SCHEDULE D, PART XI, LINE 8

LOSS ON VALUE OF SPLIT-INTEREST AGREEMENTS \$55,206

FIN 48 DISCLOSURE

SCHEDULE D PART X

MAKE-A-WISH FOUNDATION OF AMERICA HAS ADOPTED THE DEFERRAL AND DISCLOSURE PROVISIONS OF FSP FIN48-3 FOR ITS AUGUST 31, 2009 FINANCIAL STATEMENTS AND WILL ADOPT THE PROVISIONS OF FIN 48 FOR THE YEAR ENDED AUGUST 31, 2010

SCHEDULE G

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding
Fundraising or Gaming Activities

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

OMB No. 1545-0047

2008

Open To Public
Inspection

Name of the organization

MAKE-A-WISH FOUNDATION OF AMERICA

Employer identification number

86-0481941

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

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

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

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

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

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
GRENEBACH GLIER & ASSOC INC	ENDOWMENT CONSULTING		X	NONE	48,015.	NONE
MARTS & LUNDY	ENDOWMENT CONSULTING		X	NONE	83,044.	NONE
MCCARTY PARTNERS	FUNDRAISING CONSULTANT		X	NONE	9,000.	NONE
Total				NONE	140,059.	NONE

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

AL, AK, AZ, AR, CA, CO, CT, DE, DC, FL, GA, HI, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, TN, TX, UT, VA, WA, WV, WI,

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

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

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col. (a) through col. (c))	
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? _____	9 a	
b If "No," Explain: _____		
10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? _____	10 a	
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	

		Yes	No
13	Indicate the percentage of gaming activity operated in:		
a	The organization's facility 13a %		
b	An outside facility 13b %		
14	Provide the name and address of the person who prepares the organization's gaming/special event books and records:		
	Name ▶ _____		
	Address ▶ _____		
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue? 15a		
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 ▶ _____		
	<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> 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? 17a		
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 ▶ \$ _____		

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the U.S.**

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service
Name of the organization

► Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22.
► Attach to Form 990.

MAKE-A-WISH FOUNDATION OF AMERICA

Employer identification number
86-0481941

Part I General Information on Grants and Assistance

- 1 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 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SEE SCHEDULE I-1							

2 Enter total number of section 501(c)(3) and government organizations 65
 3 Enter total number of other organizations NONE

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

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

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

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

PROCEDURES FOR MONITORING USE OF GRANT FUNDS IN THE US

 SCHEDULE I, PART I, LINE 2

 THE FOUNDATION PROVIDES GRANTS AND SCHOLARSHIPS TO AFFILIATED CHAPTERS

 FOR THE PURPOSE OF GRANTING THE WISHES OF CHILDREN WITH LIFE THREATENING

 MEDICAL CONDITIONS. THE FOUNDATION AND ITS CHAPTERS OPERATE UNDER

 INDIVIDUAL CHAPTER AGREEMENTS WHICH DEFINE THE TERMS AND CONDITIONS UNDER

 WHICH A CHAPTER IS GRANTED THE RIGHTS AND PRIVILEGES OF BEING A CHAPTER,

 AS WELL AS THE DUTIES AND OBLIGATIONS ASSOCIATED WITH THAT PRIVILEGE. BY

 ENTERING INTO THE CHAPTER AGREEMENT, THE CHAPTER AGREES TO COMPLY WITH

 THE POLICIES OF THE FOUNDATION. TO ENSURE COMPLIANCE WITH THE POLICIES,

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

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

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

EACH CHAPTER AGREES TO PERMIT THE FOUNDATION'S DESIGNATED REPRESENTATIVES
TO INSPECT THE CHAPTER'S BOOKS AND RECORDS AND TO INTERVIEW CHAPTER'S
DIRECTORS, OFFICERS, EMPLOYEES AND VOLUNTEERS AT ANY REASONABLE TIME AND
UPON REASONABLE NOTICE. IN ADDITION, THE FOUNDATION'S COMPLIANCE TEAM
VISITS ALL CHAPTERS ON A ROTATING BASIS TO FURTHER ENSURE COMPLIANCE WITH
THE POLICIES WHICH THE ACCEPTANCE AND USE OF GRANTS AND SCHOLARSHIPS.

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

Continuation Sheet for Schedule I (Form 990)

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Employer identification number

MAKE-A-WISH FOUNDATION OF AMERICA

86-0481941

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MAWF OF AK, MT, NO, ID & WA 811 FIRST AVE SEATTLE, WA 98104	91-1329433	501(C)(3)	757,661.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF ARIZONA 711 AST NORTHERN AVENUE PHOENIX, AZ 85020	86-0409636	501(C)(3)	655,957.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF CENTRAL & NORTHERN FLORIDA 1020 NORTH ORLANDO AVENUE, SUITE 100	59-3235806	501(C)(3)	787,541.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF CENTRAL & SOUTH TEXAS 2224 WALSH TARTLTON LANE, SUITE 200	74-2357788	501(C)(3)	428,853.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF CENTRAL & WESTERN NORTH CAROLINA JOHNSTON BUILDING, 212 S. TRYON ST., SUITE	56-1492432	501(C)(3)	612,437.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF CENTRAL CALIFORNIA 83 EAST SHAW AVENUE, SUITE 202	77-0116530	501(C)(3)	183,495.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF CENTRAL NEW YORK 5005 CAMPUSWOOD DRIVE	22-2572086	501(C)(3)	322,688.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF COLORADO 7951 E. MAPLEWOOD AVENUE, SUITE 126	74-2273004	501(C)(3)	452,619.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF CONNECTICUT 126 MONROE TURNPIKE TRUMBULL, CT 06611	22-2710919	501(C)(3)	526,409.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF EAST TENNESSEE 510 SOUTH WILLOW STREET	58-1799549	501(C)(3)	132,672.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF EASTERN NORTH CAROLINA 2880 SLATER ROAD, SUITE 105	58-1792140	501(C)(3)	310,827.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF GEORGIA & ALABAMA 1775 THE EXCHANGE SE, SUITE 200	58-2146828	501(C)(3)	893,168.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF GREATER BAY AREA 235 PINE STREET, 6TH FLOOR	94-2958481	501(C)(3)	688,231.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF GREATER LOS ANGELES 1675 CENTURY PARK EAST, SUITE 950	95-4107024	501(C)(3)	764,009.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF GREATER OHIO, KENTUCKY, AND INDIANA 2545 FARMERS DRIVE, SUITE 300	34-1471131	501(C)(3)	1,596,448.	NONE	NONE	N/A	FUNDING FOR OPERATIO

2 Enter total number of Section 501(c)(3) and government organizations 65

3 Enter total number of other organizations NONE

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

Schedule I-1 (Form 990) 2008

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

Continuation Sheet for Schedule I (Form 990)

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service
Name of the organization

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

Employer identification number

MAKE-A-WISH FOUNDATION OF AMERICA

86-0481941

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MAWF OF GREATER PENNSYLVANIA & SO WV THE GULF TOWER, 707 GRANT STREET, 37TH FLOOR	25-1464177	501(C)(3)	483,868.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF GREATER VIRGINIA 2810 N. PARHAM ROAD, SUITE 302	54-1429614	501(C)(3)	352,906.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF GUAM 590 SOUTH MARINE CORPS DRIVE, INTERNATIONAL	98-0098218	501(C)(3)	37,487.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF HAWAII PO BOX 1877 HONOLULU, HI 96805	99-0220777	501(C)(3)	185,825.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF HUDSON VALLEY 832 SOUTH BROADWAY, THE WISH HOUSE,	13-3344306	501(C)(3)	436,905.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF IDAHO 4355 EMERALD STREET, SUITE 280	82-0408150	501(C)(3)	98,394.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF ILLINOIS 640 NORTH LASALLE, SUITE 280,	36-3422138	501(C)(3)	1,618,397.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF INTERNATIONAL 4742 N. 24TH STREET, SUITE 400,	86-0726985	501(C)(3)	278,973.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF IOWA 3024 104TH STREET URBANDALE, IA 50322-3220	42-1310530	501(C)(3)	152,822.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF KANSAS 2016 NORTH AMIDON WICHITA, KS 67203	48-0984820	501(C)(3)	118,096.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF MAINE 87 ELM STREET, SUITE 203 CAMDEN, ME 04843	01-0477512	501(C)(3)	156,116.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF MASSACHUSETTS ONE BULFINCH PLACE, 2ND FLOOR	22-2867371	501(C)(3)	958,464.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF METRO NEW YORK 1111 MARCUS AVENUE, SUITE LL22	11-2645641	501(C)(3)	1,934,141.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF MICHIGAN 230 HURON VIEW BOULEVARD	38-2505812	501(C)(3)	1,065,792.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF MID-ATLANTIC 5272 RIVER ROAD, SUITE 700	52-1306075	501(C)(3)	1,380,571.	NONE	NONE	N/A	FUNDING FOR OPERATIO

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

3 Enter total number of other organizations

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

Schedule I-1 (Form 990) 2008

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

Continuation Sheet for Schedule I (Form 990)

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service
Name of the organization

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

Employer identification number
86-0481941

MAKE-A-WISH FOUNDATION OF AMERICA

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MAWF OF MIDDLE TENNESSEE 209 10TH AVENUE SOUTH, SUITE 527	62-1833327	501(C)(3)	147,653.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF MID-SOUTH, ARKANSAS 1780 MORIAH WOODS BLVD., SUITE 10	62-1253153	501(C)(3)	306,954.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF MINNESOTA 615 FIRST AVE NE, SUITE 415	41-1422893	501(C)(3)	931,460.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF MISSISSIPPI 4800 I-55 NORTH, SUITE 30 JACKSON, MS 39211	64-0730362	501(C)(3)	94,136.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF MISSOURI 8251 MARYLAND AVENUE	43-1550697	501(C)(3)	783,522.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF NEBRASKA 11926 ARBOR STREET, SUITE 102	47-0671096	501(C)(3)	107,161.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF NEW HAMPSHIRE 814 ELM STREET, SUITE 300	02-0405369	501(C)(3)	197,771.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF NEW JERSEY 1034 SALEM ROAD UNION, NJ 07083	22-2488495	501(C)(3)	1,451,867.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF NEW MEXICO 144 LOUISIANA BLVD NE ALBUQUERQUE, NM 87108	85-0347088	501(C)(3)	152,094.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF NORTH DAKOTA 1102 43RD STREET SOUTH, SUITE E	45-0393770	501(C)(3)	78,861.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF NORTH TEXAS 6655 DESEO IRVING, TX 75039	75-1889666	501(C)(3)	711,049.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF NORTHEAST NEW YORK ONE MUSTANG DRIVE COHOES, NY 12047	14-1703503	501(C)(3)	220,897.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF NORTHERN NEVADA 910 PYRAMID WAY SPARKS, NV 89431-4442	88-0183673	501(C)(3)	67,798.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF NORTHERN WEST VIRGINIA 3711 MORGANTOWN INDUSTRIAL PARK	55-0694311	501(C)(3)	57,252.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF NORTHWEST OHIO 405 MADISON AVENUE, SUITE 210	34-1430961	501(C)(3)	121,718.	NONE	NONE	N/A	FUNDING FOR OPERATIO

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

3 Enter total number of other organizations

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

Schedule I-1 (Form 990) 2008

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

Continuation Sheet for Schedule I (Form 990)

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization MAKE-A-WISH FOUNDATION OF AMERICA	Employer identification number 86-0481941
--	--

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
<u>MAWF OF OKLAHOMA</u> 5201 NORTH SHARTEL AVENUE	73-1176743	501(C)(3)	229,798.	NONE	NONE	N/A	FUNDING FOR OPERATIO
<u>MAWF OF ORANGE COUNTY & THE INLAND EMPIRE</u> 14232 RED HILL AVENUE TUSTIN, CA 92780-5836	33-0036556	501(C)(3)	650,951.	NONE	NONE	N/A	FUNDING FOR OPERATIO
<u>MAWF OF OREGON</u> 2000 SW 1ST AVENUE, SUITE 410	82-0385049	501(C)(3)	330,099.	NONE	NONE	N/A	FUNDING FOR OPERATIO
<u>MAWF OF PHILADELPHIA & SUSQUEHANNA VALLEY</u> 512 TOWNSHIP LINE ROAD, ONE VALLEY SQUARE	22-2755963	501(C)(3)	710,221.	NONE	NONE	N/A	FUNDING FOR OPERATIO
<u>MAWF OF PUERTO RICO</u> 100 GRAN BULEVAR PASEOS, SUITE 112 MSC 476	66-0529880	501(C)(3)	55,899.	NONE	NONE	N/A	FUNDING FOR OPERATIO
<u>MAWF OF RIO GRANDE VALLEY</u> ONE PARK PLACE, SUITE 405 MCALLEN, TX 78503	74-2850325	501(C)(3)	44,722.	NONE	NONE	N/A	FUNDING FOR OPERATIO
<u>MAWF OF SACRAMENTO & NE CA</u> 2800 CLUB CENTER DRIVE SACRAMENTO, CA 95835	68-0027351	501(C)(3)	365,651.	NONE	NONE	N/A	FUNDING FOR OPERATIO
<u>MAWF OF SAN DIEGO</u> 5151 MURPHY CANYON ROAD, SUITE 110,	33-0039466	501(C)(3)	268,792.	NONE	NONE	N/A	FUNDING FOR OPERATIO
<u>MAWF OF SOUTH CAROLINA</u> 726C LOWNDES HILL ROAD GREENVILLE, SC 29607	57-0786119	501(C)(3)	219,655.	NONE	NONE	N/A	FUNDING FOR OPERATIO
<u>MAWF OF SOUTH DAKOTA</u> 1400 WEST 17TH STREET SIOUX FALL, SD 57104	46-0375953	501(C)(3)	48,773.	NONE	NONE	N/A	FUNDING FOR OPERATIO
<u>MAWF OF SOUTHERN FLORIDA</u> 4491 S. STATE ROAD 7, SUITE 201	59-2620322	501(C)(3)	776,827.	NONE	NONE	N/A	FUNDING FOR OPERATIO
<u>MAWF OF SOUTHERN NEVADA</u> 3885 SOUTH DECATUR BLVD, SUITE 1000	88-0371088	501(C)(3)	180,335.	NONE	NONE	N/A	FUNDING FOR OPERATIO
<u>MAWF OF SUFFOLK COUNTY, NY, INC.</u> 1 COMAC LOOP, SUITE 1A1	11-2666969	501(C)(3)	334,133.	NONE	NONE	N/A	FUNDING FOR OPERATIO
<u>MAWF OF TEXAS GULF COAST & LOUISIANA</u> 1604 BISSONNET HOUSTON, TX 77005	76-0116615	501(C)(3)	640,573.	NONE	NONE	N/A	FUNDING FOR OPERATIO
<u>MAWF OF TEXAS PLAINS</u> 411 SOUTH FILLMORE AMARILLO, TX 79101	75-1966883	501(C)(3)	84,425.	NONE	NONE	N/A	FUNDING FOR OPERATIO

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

3 Enter total number of other organizations ▶

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

Schedule I-1 (Form 990) 2008

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

Continuation Sheet for Schedule I (Form 990)

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Employer identification number

MAKE-A-WISH FOUNDATION OF AMERICA

86-0481941

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MAWF OF TRI-COUNTIES 4222 MARKET STREET, SUITE D	77-0098671	501(C)(3)	187,762.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF UTAH 771 EAST WINCHESTER MURRAY, CT 84107	03-0323013	501(C)(3)	229,273.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF VERMONT 100 DORSET STREET, SUITE 14	03-0323013	501(C)(3)	62,074.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF WESTERN NEW YORK 3901 GENESEE STREET, SUITE 110	22-3215726	501(C)(3)	353,271.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF WISCONSIN 13195 WEST HAMPTON AVENUE BUTLER, WI 53007	39-1543541	501(C)(3)	405,940.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF OF WYOMING PO BOX 273 CASPER, WY 82602	83-0276233	501(C)(3)	62,756.	NONE	NONE	N/A	FUNDING FOR OPERATIO
MAWF INTERNATIONAL 4742 N. 24TH STREET, SUITE 400	86-0726985	501(C)(3)	33,333.	NONE	NONE	N/A	WISH ASSISTANCE
MAWF OF MICHIGAN 230 HURON VIEW BOULEVARD	38-2505812	501(C)(3)	14,248.	NONE	N/A	NONE	AUDIT ASSISTANCE
MAWF OF NORTHERN NEVADA 910 PYRAMID WAY SPARKS, NV 89431-4442	88-0183673	501(C)(3)	84,399.	NONE	NONE	N/A	CAPACITY BUILDING GR
MAWF OF MISSOURI 8251 MARYLAND AVENUE, SUITE 10	43-1550697	501(C)(3)	23,637.	NONE	NONE	N/A	CAPACITY BUILDING GR
MAWF OF GREATER PENNSYLVANIA & SO WV THE GULF TOWER, 707 GRANT STREET, 37TH FLOOR	25-1464177	501(C)(3)	42,014.	NONE	NONE	N/A	CAPACITY BUILDING GR

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

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

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

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

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

2008

**Open to Public
Inspection**

Name of the organization

MAKE-A-WISH FOUNDATION OF AMERICA

Employer identification number

86-0481941

Part I Questions Regarding Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Yes	No
1a		
1b		
2		
3		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X

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

Schedule J (Form 990) 2008

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

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

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

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
FORSHEY, KATHLEEN	(i)	128,858.	15,631.	NONE	5,154.	5,691.	155,334.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
LABORDE, ELIZABETH	(i)	212,769.	35,000.	7,529.	NONE	6,351.	261,649.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
MULVIHILL, DAVID B.	(i)	212,585.	52,500.	NONE	6,478.	5,408.	276,971.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
WILLIAMS, DAVID	(i)	300,000.	NONE	NONE	9,984.	5,899.	315,883.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
MAHER, JENNIFER	(i)	118,892.	NONE	NONE	NONE	4,422.	123,314.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

Area with horizontal dashed lines for supplemental information.

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

Continuation Sheet for Form 990

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the Organization

Employer Identification number

MAKE-A-WISH FOUNDATION OF AMERICA

86-0481941

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
ALLEN, SUZANNE DIRECTOR	2.	X					NONE	NONE	NONE	
BIGLER, ROBERT BOARD CHAIR/DIRECTOR	2.	X					NONE	NONE	NONE	
BYAR, LAWRENCE DIRECTOR	2.	X					NONE	NONE	NONE	
GRAVES, GARY DIRECTOR	2.	X					NONE	NONE	NONE	
GWIN, BONNIE DIRECTOR	2.	X					NONE	NONE	NONE	
HUNT, ANDREA DIRECTOR	2.	X					NONE	NONE	NONE	
JORDAN, ROBERT DIRECTOR	2.	X					NONE	NONE	NONE	
MEHTA, SALIL DIRECTOR	2.	X					NONE	NONE	NONE	
ROUND, JOHN DIRECTOR	2.	X					NONE	NONE	NONE	
SONDERS, ELIZABETH TREASURER/DIRECTOR	2.	X					NONE	NONE	NONE	
WRIGHT, LIZA DIRECTOR	2.	X					NONE	NONE	NONE	
BEEM, DANIEL DIRECTOR	2.	X					NONE	NONE	NONE	
COFFEY, CRAIG DIRECTOR	2.	X					NONE	NONE	NONE	
JAMES, CHARLES DIRECTOR	2.	X					NONE	NONE	NONE	
MCALPIN, THOMAS DIRECTOR	2.	X					NONE	NONE	NONE	
OUMET, MATHEW DIRECTOR	2.	X					NONE	NONE	NONE	
REID, PENNY DIRECTOR	2.	X					NONE	NONE	NONE	
PAGLIA, ROBERT DIRECTOR	2.	X					NONE	NONE	NONE	
BOUDREAU, PHILIP M. SPECIAL ASST. TO THE PRESIDENT	20.			X			113,177.	NONE	8,267.	
FORSHEY, KATHLEEN VICE PRESIDENT	45.			X			144,489.	NONE	10,845.	
HEMPECK, LYNDA DIRECTOR, FINANCE & OPERATIONS	45.			X			102,012.	NONE	5,641.	

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

Schedule J-2 (Form 990) 2008

JSA
8E1294 1.000

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Non-Cash Contributions

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

OMB No. 1545-0047

2008

**Open To Public
Inspection**

Name of the organization

MAKE-A-WISH FOUNDATION OF AMERICA

Employer identification number

86-0481941

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	12	40,738.	N/A
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 Acknowledgement **29**

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

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

Schedule M (Form 990) 2008

JSA

8E1298 1.000

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

Area with horizontal dashed lines for supplemental information.

Name of the organization

Employer identification number

MAKE-A-WISH FOUNDATION OF AMERICA

86-0481941

AMENDED RETURN

FORM 990

THIS RETURN WAS AMENDED TO PROPERLY REFLECT PRINTING AND POSTAGE EXPENSES

ON FORM 990, PART IX, LINE 24D THAT WERE PREVIOUSLY INCLUDED ON LINES 11E

AND 13 AND TO ALLOCATE THESE JOINT EXPENSES BETWEEN PROGRAM SERVICE AND

FUNDRAISING ACCORDING TO ASC 958-720 (FORMERLY SOP 98-2, ACCOUNTING FOR

COSTS OF ACTIVITIES OF NOT-FOR-PROFIT ORGANIZATIONS AND STATE AND LOCAL

GOVERNMENTAL ENTITIES THAT INCLUDE FUNDRAISING). SEE PART IX LINE 26.

FORM 990 PART I LINE 16A HAS BEEN REVISED TO SHOW PROFESSIONAL

FUNDRAISING FEES ON LINE 16A AND PRINTING AND POSTAGE ON LINE 17 FOR BOTH

YEARS TO PROVIDE A CLEARER COMPARISON BETWEEN THE PRIOR YEAR AND THE

CURRENT YEAR AMOUNTS. ADDITIONALLY, FORM 990 PART IX, LINES 24 A, B, C,

E, AND F HAVE BEEN REVISED TO CORRECT THE AMOUNTS IN COLUMN (B).

Name of the organization

Employer identification number

MAKE-A-WISH FOUNDATION OF AMERICA

86-0481941

WRITTEN POLICIES & PROCEDURES GOVERNING CHAPTERS

FORM 990, PART VI, SECTION A, LINE 9B

THE FOUNDATION AND ITS CHAPTERS OPERATE UNDER INDIVIDUAL CHAPTER

AGREEMENTS WHICH DEFINE THE TERMS AND CONDITIONS UNDER WHICH A CHAPTER IS

GRANTED THE RIGHTS AND PRIVILEGES OF BEING A CHAPTER, AS WELL AS THE

DUTIES AND OBLIGATIONS ASSOCIATED WITH THAT PRIVILEGE. BY ENTERING INTO

THE CHAPTER AGREEMENT, THE CHAPTER AGREES TO COMPLY WITH, AND BE BOUND

BY, THE TERMS OF THE CHAPTER AGREEMENT, THE FOUNDATION'S BYLAWS AND THE

POLICIES OF THE FOUNDATION, INCLUDING BUT NOT LIMITED TO THE "GOVERNING

POLICIES, PERFORMANCE STANDARDS AND GUIDELINES" ("POLICIES"), THE LATEST

REVISION OF WHICH IS DATED AUGUST 2009. TO ENSURE COMPLIANCE WITH THE

POLICIES, EACH CHAPTER AGREES TO PERMIT THE FOUNDATION'S DESIGNATED

REPRESENTATIVES TO INSPECT THE CHAPTER'S BOOKS AND RECORDS AND TO

INTERVIEW CHAPTER'S DIRECTORS, OFFICERS, EMPLOYEES AND VOLUNTEERS AT ANY

REASONABLE TIME AND UPON REASONABLE NOTICE. IN ADDITION, THE FOUNDATION'S

COMPLIANCE TEAM VISITS ALL CHAPTERS ON A ROTATING BASIS TO FURTHER ENSURE

COMPLIANCE WITH THE POLICIES.

Name of the organization

Employer identification number

MAKE-A-WISH FOUNDATION OF AMERICA

86-0481941

PROCESS OF REVIEWING FORM 990

FORM 990, PART VI, SECTION A, LINE 10

THE FOUNDATION'S BOARD OF DIRECTORS HAS DELEGATED THE PRIMARY REVIEW OF THE FORM 990 TO ITS AUDIT AND FINANCE COMMITTEE ("AFC"). THE FOUNDATION'S CHIEF FINANCIAL OFFICER WORKS CLOSELY WITH THE FOUNDATION'S OUTSIDE ACCOUNTING FIRM TO PREPARE AND ENSURE THE ACCURACY OF THE FORM 990. THE FORM 990 IS ALSO REVIEWED BY THE FOUNDATION'S CHIEF OPERATING OFFICER PRIOR TO IT BEING PROVIDED TO THE AFC. IN ADDITION TO CONSULTING WITH THE CHIEF FINANCIAL OFFICER AND THE CHIEF OPERATING OFFICER, THE AFC HAS THE RIGHT TO MAKE INQUIRES OF ANY PERSONNEL INVOLVED IN THE PREPARATION PROCESS OF THE FORM 990, INCLUDING THE DIRECTOR OF HUMAN RESOURCES AND MEMBERS OF THE SENIOR LEADERSHIP TEAM. THE AFC ALSO MEETS EACH YEAR WITH THE OUTSIDE ACCOUNTING FIRM HIRED TO PREPARE THE FORM 990. EACH MEMBER OF THE BOARD OF DIRECTORS IS PROVIDED WITH A COPY OF THE FORM 990 PRIOR TO IT BEING FILED.

Name of the organization

Employer identification number

MAKE-A-WISH FOUNDATION OF AMERICA

86-0481941

ENFORCEMENT OF CONFLICT OF INTEREST POLICY

FORM 990, PART VI, SECTION B, LINE 12C

THE FOUNDATION ADOPTED A "STATEMENT OF VALUES, CODE OF ETHICS AND
CONFLICT OF INTEREST POLICY" IN 2004 WITH WHICH ALL OFFICERS, DIRECTORS,
EMPLOYEES AND VOLUNTEERS ARE REQUIRED TO COMPLY AND ACKNOWLEDGE BY
SIGNING, UPON THEIR INITIAL INVOLVEMENT WITH THE FOUNDATION AND ANNUALLY
THEREAFTER, AN "ANNUAL CONFLICT OF INTEREST AND ETHICS ASSURANCE
STATEMENT" (THE "COI STATEMENT"). EFFECTIVE JULY 2009, THE COI STATEMENT
WAS EXPANDED TO INCLUDE AN ADDENDUM IN WHICH OFFICERS, DIRECTORS AND KEY
EMPLOYEES ARE REQUIRED TO DISCLOSE THE EXISTENCE OF ANY FAMILY AND/OR
BUSINESS RELATIONSHIPS THEY MAY HAVE WITH OTHER OFFICERS, DIRECTORS OR
KEY EMPLOYEES OF THE FOUNDATION.

THE SECRETARY OF THE BOARD IS CHARGED WITH ENSURING THE COI STATEMENT AND
ADDENDUM ARE SIGNED EACH YEAR BY DIRECTORS, WHILE THE FOUNDATION'S HUMAN
RESOURCES DEPARTMENT IS CHARGED WITH ENSURING THOSE DOCUMENTS ARE SIGNED
BY OFFICERS AND KEY EMPLOYEES. IF ANY COVERED PERSON DISCLOSES A
POTENTIAL OR ACTUAL CONFLICT, THE FOLLOWING PROCEDURE IS FOLLOWED: (1)
THE CONFLICTING INTEREST IS FULLY DISCLOSED TO THE BOARD; (2) THE COVERED
PERSON RESPONDS TO ANY FACTUAL QUESTIONS FROM THE BOARD RELATED TO THE
DISCLOSED CONFLICT; AND (3) THE BOARD, WITHOUT THE COVERED PERSON,
DISCUSSES THE CONFLICT AND APPROVES OR DISAPPROVES THE PROPOSED
TRANSACTION.

Name of the organization

Employer identification number

MAKE-A-WISH FOUNDATION OF AMERICA

86-0481941

PROCESS OF DETERMINING COMPENSATIONFORM 990, PART VI, SECTION B, LINE 15A AND LINE 15B

THE EXECUTIVE COMMITTEE OF THE BOARD, COMPRISED SOLELY OF INDEPENDENT
DIRECTORS, NONE OF WHOM HAVE A CONFLICT OF INTEREST WITH RESPECT TO THE
COMPENSATION ARRANGEMENT, IS ACCOUNTABLE FOR SETTING A REASONABLE
COMPENSATION PACKAGE FOR THE CEO. THE EXECUTIVE COMMITTEE ALSO DEVELOPS,
CONSISTENT WITH THE FOUNDATION'S PHILOSOPHY AND PRINCIPLES, THE ANNUAL
PERFORMANCE GOALS AND CRITERIA TO BE USED IN DETERMINING VARIABLE
COMPENSATION CRITERIA FOR OFFICERS AND KEY EMPLOYEES. IN ADDITION, THE
FOUNDATION RETAINS A QUALIFIED INDEPENDENT COMPENSATION AND BENEFITS
SPECIALIST ("INDEPENDENT EXPERT") TO REVIEW, ANALYZE AND PROVIDE
BENCHMARKING DATA FOR THE TOTAL COMPENSATION AND BENEFITS PACKAGES OF
OFFICERS AND KEY EMPLOYEES. APPROPRIATE COMPARABILITY DATA IS OBTAINED
FROM THE INDEPENDENT EXPERTS, I.E., TOTAL ECONOMIC BENEFITS PAID BY
SIMILARLY SITUATED ORGANIZATIONS (BOTH TAXABLE AND TAX-EXEMPT) FOR
SIMILAR JOB RESPONSIBILITIES. THE FOUNDATION ALSO GATHERS BENCHMARKING
DATA RELEVANT TO OFFICERS AND KEY EMPLOYEES FROM COMPARABLE NATIONAL
NONPROFIT ORGANIZATIONS AND THE OVERALL MARKETPLACE. THE FOUNDATION'S
WRITTEN RECORDS INCLUDE THE (1) TERMS OF THE COMPENSATION ARRANGEMENTS;
(2) A DESCRIPTION OF THE COMPARABLE DATA RELIED UPON BY THE EXECUTIVE
COMMITTEE; AND (3) DOCUMENTATION OF THE DECISIONS MADE BY THE EXECUTIVE
COMMITTEE.

Name of the organization

Employer identification number

MAKE-A-WISH FOUNDATION OF AMERICA

86-0481941

DISCLOSURE POLICY

FORM 990, PART VI, SECTION B, LINE 19

ALTHOUGH FEDERAL TAX LAWS DO NOT MANDATE THAT AN ORGANIZATION'S GOVERNING

DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS BE MADE

AVAILABLE FOR PUBLIC INSPECTION, THE FOUNDATION POSTS ITS ANNUAL REPORT,

COMBINED FINANCIAL STATEMENTS AND FORM 990 ON ITS WEB SITE

(HTTP://WISH.ORG/ABOUT/MANAGING OUR FUNDS) AND ALSO MAKES SUCH DOCUMENTS

AVAILABLE TO MEMBERS OF THE PUBLIC UPON REQUEST.

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

THE MAKE-A-WISH FOUNDATION® IS THE LARGEST WISH-GRANTING ORGANIZATION IN THE WORLD. ITS MISSION IS TO GRANT THE WISHES OF CHILDREN WITH LIFE-THREATENING MEDICAL CONDITIONS TO ENRICH THE HUMAN EXPERIENCE WITH HOPE, STRENGTH AND JOY.

THE FOUNDATION'S WISH-GRANTING EFFORTS CREATE A LIFE-CHANGING IMPACT FOR THE CHILDREN WHO ARE GRANTED A WISH, AS WELL AS THEIR FRIENDS AND FAMILIES, REFERRAL SOURCES, DONORS, SPONSORS AND EVEN ENTIRE COMMUNITIES.

FOUNDED IN 1980 WHEN A GROUP OF CARING VOLUNTEERS HELPED A BOY FULFILL HIS DREAM OF BECOMING A POLICE OFFICER, THE FOUNDATION NOW HAS GRANTED MORE THAN 188,000 WISHES TO CHILDREN IN THE UNITED STATES AND ITS TERRITORIES.

ALTHOUGH IT HAS BECOME ONE OF THE WORLD'S MOST WELL-KNOWN CHARITIES, THE MAKE-A-WISH FOUNDATION HAS MAINTAINED THE GRASSROOTS FULFILLMENT OF ITS MISSION. A NETWORK OF NEARLY 25,000 VOLUNTEERS ENABLES THE FOUNDATION TO SERVE CHILDREN WITH LIFE-THREATENING MEDICAL CONDITIONS. VOLUNTEERS WORK AS WISH GRANTERS, FUNDRAISERS, SPECIAL EVENTS ASSISTANTS, LANGUAGE INTERPRETERS AND IN NUMEROUS OTHER CAPACITIES.

THE MAKE-A-WISH FOUNDATION FINANCES ITS WORK THROUGH INDIVIDUAL CONTRIBUTIONS, CORPORATE DONATIONS, FOUNDATION GRANTS AND PLANNED GIFTS. IT RECEIVES NO FEDERAL, STATE OR LOCAL GOVERNMENT FUNDING. WISHES ARE GRANTED REGARDLESS OF THE CHILD'S RACE, SOCIOECONOMIC STATUS, RELIGIOUS BELIEFS OR ANY OTHER DEMOGRAPHIC CATEGORY.

REFERRALS FOR WISHES COME FROM CHILDREN'S PARENTS OR GUARDIANS, MEMBERS OF THE MEDICAL COMMUNITY AND THE CHILDREN THEMSELVES. WHEN A WISH TEAM FIRST VISITS A CHILD, THE VOLUNTEERS START WITH ONE SIMPLE QUESTION: "IF YOU COULD HAVE ONE WISH, WHAT WOULD IT BE?" WISHES TYPICALLY FALL INTO ONE OF FOUR CATEGORIES: "I WISH TO GO...", "I WISH TO MEET...", "I WISH TO BE..." OR "I WISH TO HAVE..."

GRANTING A WISH CREATES A MAGICAL MOMENT FOR SERIOUSLY ILL CHILDREN AT A TIME WHEN THEY NEED JOY THE MOST. WE MAKE EVERY EFFORT TO INCLUDE THE IMMEDIATE FAMILY IN THE CHILD'S WISH BECAUSE WATCHING A DREAM COME TRUE CREATES HOPE, STRENGTH AND JOY FOR EVERYONE INVOLVED IN THE WISH EXPERIENCE. IT IS THE FOUNDATION'S VISION THAT PEOPLE EVERYWHERE WILL SHARE THE POWER OF A WISH®.

FOR MORE INFORMATION ABOUT THE MAKE-A-WISH FOUNDATION, CALL 1-800-722-WISH (9474) OR VISIT WISH.ORG.

FORM 990, PART VI, LINE 17 - STATES
=====

AL, AK, AZ, AR, CA, CO, CT,
DC, FL, GA, HI, IL, IN, KS, KY, LA, ME, MD, MA, MI,
MN, MS, MO, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA,
RI, SC, TN, TX, UT, VA, WA, WV, WI,

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

=====

NAME AND ADDRESS	DESCRIPTION OF SERVICES COMPENSATION	
DIRECT MEDIA PO BOX 809000 CHICAGO, IL 60680-9000	PRINTING SERVICES	3,781,233.
GRANT THORNTON LLP PO BOX 51552 LOS ANGELES, CA 90051-5852	AUDIT SERVICES	1,527,311.
COM-PAK SERVICES, INC 365 NEW ALBANY RD MOORESTOWN, NJ 08057	POSTAGE SERVICES	1,291,749.
BARTON COTTON 9755 PATUXENT WOODS DRIVE SUITE 300 COLUMBIA, MD 21046	POSTAGE SERVICES	458,885.
EXPERIAN 21221 NETWORK PLACE CHICAGO, IL 60673-1212	DATABASE MGMT SVCS	429,182.
TOTAL COMPENSATION		----- 7,488,360. =====

FORM 990, PART VIII - INVESTMENT INCOME

DESCRIPTION	(A) TOTAL REVENUE	(B) RELATED OR EXEMPT REVENUE	(C) UNRELATED BUSINESS REV.	(D) EXCLUDED REVENUE
INTEREST & DIVIDENDS	966,173.			966,173.
TOTALS	966,173.			966,173.