

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)

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2010 calendar year, or tax year beginning 09/01, 2010, and ending 08/31, 20 11

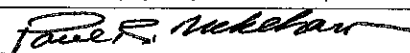
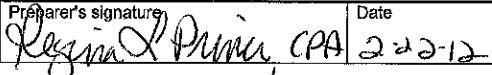
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization MAKE-A-WISH FOUNDATION OF AMERICA		D Employer identification number 86-0481941
	Doing Business As		E Telephone number (602) 279-9474
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 77,699,481.
	4742 N. 24TH STREET	400	
City or town, state or country, and ZIP + 4 PHOENIX, AZ 85016			H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
F Name and address of principal officer: DAVID WILLIAMS, PRESIDENT 4742 N. 24TH STREET, SUITE 400 PHOENIX, AZ 85016			
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (Insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: WWW.WISH.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			
L Year of formation: 1983		M State of legal domicile: AZ	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: 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.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	17.
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	17.
	5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	148.
	6 Total number of volunteers (estimate if necessary)	6	0.
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 54,866,684.	Current Year 58,712,923.
	9 Program service revenue (Part VIII, line 2g)	5,005,305.	5,138,173.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	857,230.	621,833.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	75,912.	376,754.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	60,805,131.	64,849,683.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	35,078,251.	35,437,650.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	8,937,724.	10,171,173.
	16 a Professional fundraising fees (Part IX, column (A), line 11e)	947,154.	1,081,870.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶	8,019,303.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	13,369,711.	14,259,621.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	58,332,840.	60,950,314.
19 Revenue less expenses. Subtract line 18 from line 12	2,472,291.	3,899,369.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 42,129,176.	End of Year 49,901,767.
	21 Total liabilities (Part X, line 26)	6,107,790.	8,442,438.
	22 Net assets or fund balances. Subtract line 21 from line 20	36,021,386.	41,459,329.

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	2-27-12 Date			
	Paul R. Mathorn, CFO/Treasurer Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name Regina L. Prince	Preparer's signature 	Date 2-22-12	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name KPMG LLP	EIN 13-5565207		Phone no. 213-972-4000	
	Firm's address 355 S. GRAND AVE., SUITE 2000 LOS ANGELES, CA 90071				

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

For Paperwork Reduction Act Notice, see the separate instructions.

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1708

▶ File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ▶
 - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
- Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).
 A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization Make-A-Wish Foundation of America	Employer identification number 86-0481941
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 4742 N. 24th Street, Suite 400	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Phoenix, Arizona 85016	

Enter the Return code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ Paul R. Mehlhorn, Chief Financial Officer

Telephone No. ▶ 602-782-3229 FAX No. ▶ 602-279-0855

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until April 15, 20 12, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 - ▶ calendar year 20 ____ or
 - ▶ tax year beginning September 1, 20 10, and ending August 31, 20 11.
- 2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission:

ATTACHMENT 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 \$ 46,917,169. including grants of \$ 35,437,650.) (Revenue \$ 5,138,173.)

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 FY11, THE FOUNDATION DISTRIBUTED \$35 MILLION TO THE CHAPTERS TO GRANT WISHES. AS OF AUGUST 31, 2011 THE FOUNDATION HAS 64 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 ▶ 46,917,169.

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Yes, No. Rows 1-20b detailing various organizational requirements and their completion status.

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i>	X	
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>	X	
24 a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25.</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25 a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III.</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV.</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1.</i>	X	
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?	X	
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V.

Table with columns for question number, description, and Yes/No checkboxes. Includes questions 1a-1b, 2a-2b, 3a-3b, 4a-4b, 5a-5c, 6a-6b, 7a-7g, 8, 9a-9b, 10a-10b, 11a-11b, 12a-12b, 13a-13c, and 14a-14b.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included in line 1a, above, who 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?; 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?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Does the organization have members or stockholders?; 7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?; 7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body?; b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, 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.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Does the organization have local chapters, branches, or affiliates?; 10b 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?; 11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990.; 12a Does the organization have a written conflict of interest policy? If "No," go to line 13; 12b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done; 13 Does the organization have a written whistleblower policy?; 14 Does the organization have a written document retention and destruction policy?; 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; 15b Other officers or key employees of the organization; 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?; 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 ATTACHMENT 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. [X] Own website [] Another's website [X] 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 602-792-3229

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

Check if Schedule O contains a response to any question in this Part VII.

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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			
(1) EDWARD R. ALLEN DIRECTOR	2.00	X					0.	0.	0.	
(2) MICHAEL J. ARCHER DIRECTOR	2.00	X					0.	0.	0.	
(3) JOHN F. CROWLEY DIRECTOR	2.00	X					0.	0.	0.	
(4) BONNIE W. GWIN CHAIR	2.00	X					0.	0.	0.	
(5) PHILIP J. LUSSIER DIRECTOR	2.00	X					0.	0.	0.	
(6) THOMAS M. MCALPIN DIRECTOR	2.00	X					0.	0.	0.	
(7) KEVIN P. O'TOOLE DIRECTOR	2.00	X					0.	0.	0.	
(8) ROBERT L. PAGLIA DIRECTOR	2.00	X					0.	0.	0.	
(9) THOMAS M. PARRETT DIRECTOR	2.00	X					0.	0.	0.	
(10) SUSAN M. PARKES-CIRIGNANO DIRECTOR	2.00	X					0.	0.	0.	
(11) BERYL B. RAFF DIRECTOR	2.00	X					0.	0.	0.	
(12) MARTINE M. REARDON DIRECTOR	2.00	X					0.	0.	0.	
(13) LIZ ANN SONDEERS DIRECTOR	2.00	X					0.	0.	0.	
(14) LIZA WRIGHT DIRECTOR	2.00	X					0.	0.	0.	
(15) JAY EMMONS DIRECTOR	2.00	X					0.	0.	0.	
(16) DENE B. STRATTON, JR. DIRECTOR	2.00	X					0.	0.	0.	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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			
(17) DAVID E. WHEADON, MD DIRECTOR	2.00	X					0.	0.	0.	
(18) CHARLES A. JAMES DIRECTOR	2.00	X					0.	0.	0.	
(19) PAUL G. ALLVIN VP OF MARKETING & COMM.	45.00			X			141,593.	0.	1,046.	
(20) KATHLEEN FORSHEY VP OF CORPORATE ALLIANCES	45.00			X			178,983.	0.	15,550.	
(21) PAUL MEHLHORN CHIEF FINANCIAL OFFICER	45.00			X			107,699.	0.	8,955.	
(22) MARYJANE IRWIN CORPORATE SECRETARY	45.00			X			63,629.	0.	9,024.	
(23) KURT KROEMER VP & CHIEF OPERATING OFFICER	45.00			X			228,350.	0.	18,955.	
(24) ELIZABETH LABORDE VP OF DEVELOPMENT	45.00			X			225,153.	0.	12,438.	
(25) DAVID MULVIHILL VP & GENERAL COUNSEL	45.00			X			218,039.	0.	16,582.	
(26) DAVID WILLIAMS PRESIDENT AND CEO	45.00			X			441,360.	0.	18,690.	
(27) DEBORAH THOMPSON VP OF CHAPTER SUPPORT	45.00			X			94,186.	0.	8,876.	
(28) JAMES TOY CHIEF INFORMATION OFFICER	45.00					X	103,136.	0.	10,427.	
1b Sub-total							1,802,128.	0.	120,543.	
c Total from continuation sheets to Part VII, Section A ATTACHMENT 3							224,126.	0.	20,980.	
d Total (add lines 1b and 1c)							2,026,254.	0.	141,523.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **10**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation
ATTACHMENT 4		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **28**

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	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	58,712,923.			
	g	Noncash contributions included in lines 1a-1f: \$		3,144,265.			
	h	Total. Add lines 1a-1f		58,712,923.			
Program Service Revenue	2a	CHAPTER ASSESSMENTS	Business Code	561000	4,911,522.	4,911,522.	
	b	TRAINING REVENUE		561499	5,500.	5,500.	
	c	ABLE CONFERENCE		561499	221,151.	221,151.	
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f			5,138,173.		
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ATTACHMENT 5			665,310.	
4		Income from investment of tax-exempt bond proceeds			0.		
5		Royalties			0.		
6a		Gross Rents	(i) Real				
b		Less: rental expenses	(ii) Personal				
c		Rental income or (loss)					
d		Net rental income or (loss)			0.		
7a		Gross amount from sales of assets other than inventory	(i) Securities	12,806,321.			
b		Less: cost or other basis and sales expenses	(ii) Other	12,849,798.			
c		Gain or (loss)		-43,477.			
d		Net gain or (loss)			-43,477.		-43,477.
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			0.		
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			0.		
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			0.			
Miscellaneous Revenue				Business Code			
11a	LIST RENTAL INCOME		541800	149,638.		149,638.	
b	REBATES AND ROYALTIES		900099	216,925.		216,925.	
c	MISCELLANEOUS		900099	10,191.		10,191.	
d	All other revenue						
e	Total. Add lines 11a-11d			376,754.			
12	Total revenue. See instructions			64,849,683.	5,138,173.	0.	998,587.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	35,436,378.	35,436,378.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	1,272.	1,272.		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	0.			
4 Benefits paid to or for members	0.			
5 Compensation of current officers, directors, trustees, and key employees	2,132,103.	826,616.	906,730.	398,757.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.			
7 Other salaries and wages	6,521,155.	2,956,387.	2,023,476.	1,541,292.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	264,347.	114,662.	90,497.	59,188.
9 Other employee benefits	652,611.	273,507.	229,512.	149,592.
10 Payroll taxes	600,957.	267,539.	195,961.	137,457.
11 Fees for services (non-employees):				
a Management	0.			
b Legal	87,835.	32,559.	42,991.	12,285.
c Accounting	1,355,673.	1,168,647.	187,026.	0.
d Lobbying	0.			
e Professional fundraising services. See Part IV, line 17	1,081,870.			1,081,870.
f Investment management fees	137,091.	0.	137,091.	0.
g Other	1,380,832.	1,093,556.	265,034.	22,242.
12 Advertising and promotion	767,539.	267,168.	92,476.	407,895.
13 Office expenses	3,075,716.	1,103,222.	496,373.	1,476,121.
14 Information technology	356,117.	133,311.	85,436.	137,370.
15 Royalties	0.			
16 Occupancy	442,292.	183,456.	152,324.	106,512.
17 Travel	750,598.	346,443.	156,228.	247,927.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19 Conferences, conventions, and meetings	812,641.	598,393.	126,523.	87,725.
20 Interest	0.			
21 Payments to affiliates	0.			
22 Depreciation, depletion, and amortization	439,911.	184,762.	149,570.	105,579.
23 Insurance	479,641.	403,430.	59,930.	16,281.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a PRINTING AND POSTAGE	3,541,831.	1,264,782.	489,275.	1,787,774.
b MEMBERSHIP DUES	267,414.	201,496.	5,108.	60,810.
c CREDIT CARD DISCOUNTS	167,918.	0.	0.	167,918.
d BANK FEES	94,975.	3,958.	80,933.	10,084.
e ADP PAYROLL FEES	22,456.	0.	22,456.	0.
f All other expenses	79,141.	55,625.	18,892.	4,624.
25 Total functional expenses. Add lines 1 through 24f	60,950,314.	46,917,169.	6,013,842.	8,019,303.
26 Joint Costs. Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation	7,049,831.	2,595,748.	843,160.	3,610,923.

Part X Balance Sheet

		(A)		(B)	
		Beginning of year		End of year	
Assets	1	Cash - non-interest-bearing	6,549,405.	1	7,957,937.
	2	Savings and temporary cash investments	2,164,644.	2	1,666,201.
	3	Pledges and grants receivable, net	3,708,467.	3	6,066,112.
	4	Accounts receivable, net	823,305.	4	953,778.
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	272,934.	9	345,784.
	10 a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,839,382.		
	b	Less: accumulated depreciation	10b 1,450,233.	10c	1,389,149.
	11	Investments - publicly traded securities	26,568,385.	11	30,908,296.
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	591,481.	15	614,510.
16	Total assets. Add lines 1 through 15 (must equal line 34)	42,129,176.	16	49,901,767.	
Liabilities	17	Accounts payable and accrued expenses	1,975,810.	17	2,020,654.
	18	Grants payable		18	
	19	Deferred revenue	1,314,016.	19	1,126,310.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial 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 to unrelated third parties		24	
	25	Other liabilities. Complete Part X of Schedule D	2,817,964.	25	5,295,474.
	26	Total liabilities. Add lines 17 through 25	6,107,790.	26	8,442,438.
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	28,606,487.	27	29,788,272.
	28	Temporarily restricted net assets	3,389,568.	28	5,263,654.
	29	Permanently restricted net assets	4,025,331.	29	6,407,403.
	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	36,021,386.	33	41,459,329.	
34	Total liabilities and net assets/fund balances	42,129,176.	34	49,901,767.	

Form 990 (2010)

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	64,849,683.
2	Total expenses (must equal Part IX, column (A), line 25)	2	60,950,314.
3	Revenue less expenses. Subtract line 2 from line 1	3	3,899,369.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	36,021,386.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	1,538,574.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	41,459,329.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
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 line 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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
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? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

Form **990** (2010)

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ 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: (For lines 1 through 11, check only one box.)

- 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).
- 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).
- 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?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		
 - (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?
- h Provide the following information about the supported organization(s).

(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	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2010

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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	46,851,592.	51,328,821.	50,639,080.	54,866,684.	58,712,923.	262,399,100.
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 through 3	46,851,592.	51,328,821.	50,639,080.	54,866,684.	58,712,923.	262,399,100.
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).						20,604,355.
6 Public support. Subtract line 5 from line 4.						241,794,745.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4	46,851,592.	51,328,821.	50,639,080.	54,866,684.	58,712,923.	262,399,100.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	792,362.	756,708.	585,288.	701,570.	665,310.	3,501,238.
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.)	318,336.	123,806.	211,202.	75,602.	376,754.	1,105,700.
11 Total support. Add lines 7 through 10						267,006,038.
12 Gross receipts from related activities, etc. (see instructions)					12	26,661,474.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	90.56 %
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	93.20 %
16a 33 1/3 % support test - 2010. 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 - 2009. 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 - 2010. If the organization did not check a box on line 13, 16a or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10%-facts-and-circumstances test - 2009. 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 or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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 through 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 \$5,000 or 1% of the amount on line 13 for the year						
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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	%

19a **33 1/3 % support tests - 2010.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization ▶

b **33 1/3 % support tests - 2009.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization ▶

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

Part IV Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Also complete this part for any additional information. (See instructions).

ATTACHMENT 1

SCHEDULE A, PART II - OTHER INCOME

DESCRIPTION	2006	2007	2008	2009	2010	TOTAL
REBATES & ROYALTIES	57,073.	13,469.	135,525.	43,228.	216,925.	466,220.
LIST RENTAL	33,216.	51,535.	68,503.	32,370.	149,638.	335,262.
OTHER INCOME			7,174.	4.	10,191.	17,369.
REFUNDS		2,722.				2,722.
REVENUE MISSOURI		56,080.				56,080.
CHAPTER FINES	32,726.					32,726.
REIMBURSEMENTS	195,321.					195,321.
TOTALS	<u>318,336.</u>	<u>123,806.</u>	<u>211,202.</u>	<u>75,602.</u>	<u>376,754.</u>	<u>1,105,700.</u>

Schedule of Contributors

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

2010

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 an organization 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 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 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 (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions 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 990-EZ that received from any one contributor, during the year, 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. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

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	----- ----- -----	\$ 9,536,425.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	----- ----- -----	\$ 1,653,942.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	----- ----- -----	\$ 1,927,459.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2010

Open to Public Inspection

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Attach to Form 990. See separate instructions.

Department of the Treasury Internal Revenue Service

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 can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring 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 Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. (a) Total number of conservation easements, (b) Total acreage restricted by conservation easements, (c) Number of conservation easements on a certified historic structure included in (a), (d) Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax 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, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation 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: Amounts. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under SFAS 116 (ASC 958), 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 (ASC 958) relating to these items: a Revenues included in Form 990, Part VIII, line 1, b Assets included in Form 990, Part X

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

Schedule D (Form 990) 2010

JSA OE1268 1.000

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

3 Using the organization's acquisition, 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 Escrow and Custodial Arrangements. Complete if the 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 XI V 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 XI V.

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	4,109,063.	2,494,404.	1,151,114.		
b Contributions	2,382,073.	1,553,987.	1,363,316.		
c Net investment earnings, gains, and losses	254,076.	72,672.	-10,445.		
d Grants or scholarships	0.	0.	0.		
e Other expenditures for facilities and programs	39,000.	12,000.	6,371.		
f Administrative expenses	0.	0.	3,210.		
g End of year balance	6,706,212.	4,109,063.	2,494,404.		

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

- a Board designated or quasi-endowment ▶ 0.0000 %
- b Permanent endowment ▶ 100.0000 %
- c Term endowment ▶ 0.0000 %

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

	Yes	No
(i) unrelated organizations	3a(i)	X
(ii) related organizations	3a(ii)	X
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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

Part VI 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) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		591,375.	106,111.	485,264.
d Equipment		1,674,023.	774,721.	899,302.
e Other		573,984.	569,401.	4,583.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				1,389,149.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

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

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

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

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	0.
(2) DUE TO RELATED ENTITIES	5,013,508.
(3) PROV. FOR SPLIT INT. AGREEMENTS	281,966.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	5,295,474.

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	64,849,683.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	60,950,314.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	3,899,369.
4	Net unrealized gains (losses) on investments	4	1,541,528.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	18,433.
9	Total adjustments (net). Add lines 4 through 8	9	1,559,961.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	5,459,330.

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	103,607,578.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	1,541,528.
b	Donated services and use of facilities	2b	36,526,578.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	826,880.
e	Add lines 2a through 2d	2e	38,894,986.
3	Subtract line 2e from line 1	3	64,712,592.
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	137,091.
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	137,091.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	64,849,683.

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

1	Total expenses and losses per audited financial statements	1	98,148,248.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	36,526,578.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	808,447.
e	Add lines 2a through 2d	2e	37,335,025.
3	Subtract line 2e from line 1	3	60,813,223.
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	137,091.
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	137,091.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	60,950,314.

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, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

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 BY ANY ONE OR MORE OF THE FOUNDATION'S CHAPTERS.

RECONCILIATION TO AUDITED FINANCIAL STATEMENTS

SCHEDULE D, PART XI - LINE 8

CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS <\$2,954>

NET DECREASE IN NET ASSETS OF CONSOLIDATED

ORGANIZATIONS \$21,387

TOTAL \$18,433

SCHEDULE D, PART XII - LINE 2D

NET REVENUE OF CONSOLIDATED ORGANIZATIONS \$826,880

SCHEDULE D, PART XIII - LINE 2D

NET EXPENSE OF CONSOLIDATED ORGANIZATIONS \$805,493

CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS \$ 2,954

TOTAL \$808,447

Part XIV Supplemental Information (continued)

FIN 48 DISCLOSURE

SCHEDULE D PART X

ASC TOPIC 740, INCOME TAXES, PRESCRIBES A RECOGNITION THRESHOLD AND MEASUREMENT ATTRIBUTE FOR THE FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT OF A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN, AND PROVIDES GUIDANCE ON DERECOGNITION, CLASSIFICATION, INTEREST AND PENALTIES, DISCLOSURE, AND TRANSITION. THE FOUNDATION HAS ADOPTED THE DEFERRAL AND DISCLOSURE PROVISIONS OF ASC 740 FOR ITS AUGUST 31, 2010 FINANCIAL STATEMENTS AND HAS ADOPTED THE PROVISIONS OF ASC 740 FOR THE YEAR ENDED AUGUST 31, 2011. MANAGEMENT ASSERTS THAT NO SUCH UNCERTAIN TAX POSITION EXISTS FOR THE FOUNDATION AT AUGUST 31, 2011.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

**Supplemental Information Regarding
Fundraising or Gaming Activities**

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2010

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. Form 990-EZ filers are not required to complete this part.

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

- a Mail solicitations
- b Internet and 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 services? 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.

(i) Name and address 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			
1 GRENEBACH GLIER & ASSOC INC	ENDOWMENT CONSULTING		X	0.	15,219.	0.
2 E-DIALOG, INC	E-MAIL HOSTING		X	0.	162,093.	0.
3 MOBILE ACCORD	TRACKING, MOBILE COMM		X	41,020.	23,792.	17,228.
4 RESPONSYS, INC	E-MAIL PRODUCTION		X	0.	133,784.	0.
5 THOMPSON, HABIB & DENISON	DIRECT MAIL CAMPAIGN		X	0.	600,000.	0.
6 MCCARTY PARTNERS	PROF FEES		X	0.	7,000.	0.
7 STELTER CO.	GIVING ADVISOR		X	0.	39,982.	0.
8 THE MARKETING ARM	FUNDRAISING ADVICE		X	0.	100,000.	0.
9						
10						
Total				41,020.	1,081,870.	17,228.

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

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,

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total events	
		(event type)	(event type)	(total number)	(add col. (a) through col. (c))	
Revenue	1	Gross receipts				
	2	Less: Charitable contributions				
	3	Gross income (line 1 minus line 2)				
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses				
	10	Direct expense summary. Add lines 4 through 9 in column (d)				()
	11	Net income summary. Combine line 3, column (d), and line 10				()

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	Noncash prizes			
		4	Rent/facility costs			
		5	Other direct expenses			
Revenue	6	Volunteer labor	Yes _____ % No _____ %	Yes _____ % No _____ %	Yes _____ % No _____ %	
		7	Direct expense summary. Add lines 2 through 5 in column (d)			()
	8	Net gaming income summary. Combine line 1, column d, and line 7			()	

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? Yes No

b If "No," explain: _____

10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If "Yes," explain: _____

11 Does the organization operate gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity operated in:
a The organization's facility 13a %
b An outside facility 13b %

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

Name ▶ _____

Address ▶ _____

15 a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

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 of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

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

Part IV Supplemental Information. Complete this part to provide the explanation required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

USE OF PROFESSIONAL FUNDRAISERS

SCHEDULE G, PART I

WITH THE EXCEPTION OF MOBILE ACCORD, THE FOUNDATION ENGAGES PROFESSIONAL FUNDRAISERS ON A 'FIXED FEE' OR 'TIME AND EXPENSES' BASIS TO DESIGN FUNDRAISING CAMPAIGNS AND TO PROVIDE ADVICE ABOUT SELECTED TARGET MARKETS OR TYPES OF FUNDRAISING ACTIVITIES. ONCE DESIGNED, THE FUNDRAISING CAMPAIGNS ARE MANAGED BY STAFF OF THE FOUNDATION. AS SUCH, THE

- 11 Does the organization operate gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity operated in:

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

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

Name ▶ _____

Address ▶ _____

- 15 a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- 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 of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

- 17 Mandatory distributions:
 - a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
 - b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Complete this part to provide the explanation required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

PROFESSIONAL FUNDRAISERS EMPLOYED BY THE FOUNDATION DO NOT HAVE CUSTODY OR CONTROL OF ANY FOUNDATION CONTRIBUTIONS AND DO NOT PARTICIPATE IN EXECUTING THE CAMPAIGN STRATEGY.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

MAKE-A-WISH FOUNDATION OF AMERICA

Employer identification number

86-0481941

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

OMB No. 1545-0047

2010

Open to Public
Inspection

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. Yes No

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to 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. Part II can be duplicated 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
(1)	MAVE OF AK, MT, NO, ID & WA 811 FIRST AVE SEATTLE, WA 98104	91-1329433	501(C)(3)	573,640.	116,115.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIO
(2)	MAVE OF ARIZONA 711 EAST NORTHERN AVENUE PHOENIX, AZ 85020	86-0408636	501(C)(3)	882,003.	63,787.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIO
(3)	MAVE OF CENTRAL & NORTHERN FLORIDA 1020 NORTH ORLANDO AVENUE, SUITE 100	59-3233806	501(C)(3)	882,757.	41,882.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIO
(4)	MAVE OF CENTRAL & SOUTH TEXAS 2224 WALSH PARLSON LANE, SUITE 200	74-2357788	501(C)(3)	439,022.	42,854.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIO
(5)	MAVE OF CENTRAL & WESTERN NORTH CAROLINA JOHNSTON BUILDING, 212 S. TRYON ST., SUITE	56-1492432	501(C)(3)	568,045.	45,572.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIO
(6)	MAVE OF CENTRAL CALIFORNIA 83 EAST SHAW AVENUE, SUITE 202	77-0116530	501(C)(3)	226,301.	21,941.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIO
(7)	MAVE OF CENTRAL NEW YORK 5005 CAMPUSWOOD DRIVE	22-2572086	501(C)(3)	206,837.	15,917.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIO
(8)	MAVE OF COLORADO 7951 E. MAPLEWOOD AVENUE, SUITE 126	74-2273004	501(C)(3)	377,833.	64,651.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIO
(9)	MAVE OF CONNECTICUT 126 MONROE TURNPIKE FREDRULL, CT 06611	22-2710919	501(C)(3)	520,317.	33,113.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIO
(10)	MAVE OF EAST TENNESSEE 510 SOUTH WILLOW STREET	58-1799549	501(C)(3)	132,579.	53,021.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIO
(11)	MAVE OF EASTERN NORTH CAROLINA 2880 SLATER ROAD, SUITE 105	58-1792140	501(C)(3)	248,452.	26,596.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIO
(12)	MAVE OF GEORGIA & ALABAMA 1775 THE EXCHANGE SE, SUITE 200	58-2146828	501(C)(3)	874,970.	55,430.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIO

- 2 Enter total number of section 501(c)(3) and government organizations
- 3 Enter total number of other organizations

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

Schedule I (Form 990) (2010)

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

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. Yes No

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to 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. Part II can be duplicated 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
(1)	MAWF OF GREATER BAY AREA 235 PINE STREET, 6TH FLOOR	94-2958481	501(C)(3)	655,239.	54,615.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(2)	MAWF OF GREATER LOS ANGELES 1875 CENTURY PARK EAST, SUITE 950	95-4107024	501(C)(3)	1,889,467.	53,325.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(3)	MAWF OF GREATER OHIO, KENTUCKY, AND INDIANA 2545 FARMERS DRIVE, SUITE 300	34-1471131	501(C)(3)	1,898,403.	220,148.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(4)	MAWF OF GREATER PENNSYLVANIA & SO WV THE GULF TOWER, 707 GRANT STREET, 37TH FLOOR	25-1464177	501(C)(3)	470,683.	105,707.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(5)	MAWF OF GREATER VIRGINIA 2810 N. PARHAM ROAD, SUITE 302	54-1429614	501(C)(3)	395,448.	34,268.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(6)	MAWF OF GUAM 390 SOUTH MARINE CORES DRIVE, INTERNATIONAL	98-0098218	501(C)(3)	37,662.	1,874.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(7)	MAWF OF HAWAII PO BOX 1877 HONOLULU, HI 96805	99-0220777	501(C)(3)	230,351.	13,174.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(8)	MAWF OF HUDSON VALLEY 832 SOUTH BROADWAY, THE WISH HOUSE,	13-3344306	501(C)(3)	429,753.	16,257.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(9)	MAWF OF IDAHO 4355 EMERALD STREET, SUITE 280	82-0408150	501(C)(3)	102,508.	15,529.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(10)	MAWF OF ILLINOIS 640 NORTH LASALLE, SUITE 280,	36-3422138	501(C)(3)	1,637,352.	187,636.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(11)	MAWF INTERNATIONAL 4742 N. 24TH STREET, SUITE 400,	86-0726985	501(C)(3)	413,149.	2,985.	N/A	N/A	FUNDING FOR OPERATIO
(12)	MAWF OF IOWA 3024 104TH STREET URANDALE, IA 50322-3220	42-1310530	501(C)(3)	113,163.	15,558.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO

- 2 Enter total number of section 501(c)(3) and government organizations
- 3 Enter total number of other organizations

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

Schedule I (Form 990) (2010)

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

MAKE-A-WISH FOUNDATION OF AMERICA

Employer identification number

86-0481941

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

OMB No. 1545-0047

2010

**Open to Public
Inspection**

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. Yes No

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to 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. Part II can be duplicated 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
(1)	MAWF OF KANSAS 2016 NORTH AMIDON WICHITA, KS 67203	48-0984820	501(C)(3)	114,965.	19,952.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(2)	MAWF OF MAINE 87 ELM STREET, SUITE 203 CAMDEN, ME 04843	01-0477512	501(C)(3)	182,733.	21,411.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(3)	MAWF OF MASSACHUSETTS & RHODE ISLAND ONE BULLFINCH PLACE, 2ND FLOOR	22-2867371	501(C)(3)	1,128,761.	99,758.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(4)	MAWF OF METRO NEW YORK 1111 MARCUS AVENUE, SUITE LL22	11-2645641	501(C)(3)	2,003,470.	67,147.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(5)	MAWF OF MICHIGAN 230 HURON VIEW BOULEVARD	38-2505812	501(C)(3)	1,092,625.	111,801.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(6)	MAWF OF MID-ATLANTIC 5272 RIVER ROAD, SUITE 700	52-1306075	501(C)(3)	1,434,578.	62,643.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(7)	MAWF OF MIDDLE TENNESSEE 209 10TH AVENUE SOUTH, SUITE 527	62-1833327	501(C)(3)	161,151.	25,766.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(8)	MAWF OF MID-SOUTH 1780 MORIAH WOODS BLVD., SUITE 10	62-1263153	501(C)(3)	265,432.	52,183.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(9)	MAWF OF MINNESOTA 615 FIRST AVE NE, SUITE 415	41-1422893	501(C)(3)	826,957.	73,637.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(10)	MAWF OF MISSISSIPPI 4800 I-55 NORTH, SUITE 30 JACKSON, MS 39211	64-0730362	501(C)(3)	109,480.	21,526.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(11)	MAWF OF MISSOURI 8251 MARYLAND AVENUE	43-1550697	501(C)(3)	848,360.	44,791.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(12)	MAWF OF NEBRASKA 11926 ARBOR STREET, SUITE 102	47-0671096	501(C)(3)	127,510.	10,852.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO

- 2 Enter total number of section 501(c)(3) and government organizations
- 3 Enter total number of other organizations

Schedule I (Form 990) (2010)

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

MAKE-A-WISH FOUNDATION OF AMERICA

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. Yes No

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to 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. Part II can be duplicated 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
(1)	MAVE OF NEW HAMPSHIRE 814 ELM STREET, SUITE 300	02-0405369	501(C)(3)	244,286.	2,453.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(2)	MAVE OF NEW JERSEY 1034 SALEM ROAD UNION, NJ 07083	22-2488495	501(C)(3)	1,536,705.	80,243.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(3)	MAVE OF NEW MEXICO 144 LOUISIANA BLVD NE ALBUQUERQUE, NM 87108	85-0347088	501(C)(3)	106,461.	26,639.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(4)	MAVE OF NORTH DAKOTA 1102 43RD STREET SOUTH, SUITE E	45-0393770	501(C)(3)	87,357.	7,207.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(5)	MAVE OF NORTH TEXAS 6655 DESEO IRVING, TX 75039	75-1889666	501(C)(3)	1,051,843.	76,404.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(6)	MAVE OF NORTHEAST NEW YORK ONE MUSTANG DRIVE COHOES, NY 12047	14-1703503	501(C)(3)	183,273.	9,868.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(7)	MAVE OF NORTHERN NEVADA 910 PYRAMID WAY SPARKS, NV 89431-4442	88-0183673	501(C)(3)	315,503.	17,020.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(8)	MAVE OF NORTHERN WEST VIRGINIA 3711 MORGANTOWN INDUSTRIAL PARK	55-0694311	501(C)(3)	44,748.	24,961.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(9)	MAVE OF NORTHWEST OHIO 405 MADISON AVENUE, SUITE 210	34-1430961	501(C)(3)	18,931.	0.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(10)	MAVE OF OKLAHOMA 5201 NORTH SHARTEL AVENUE	73-1176743	501(C)(3)	196,470.	29,478.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(11)	MAVE OF ORANGE COUNTY & THE INLAND EMPIRE 14232 RED HILL AVENUE TUSTIN, CA 92780-5836	33-0036556	501(C)(3)	727,154.	56,509.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(12)	MAVE OF OREGON 2000 SW 1ST AVENUE, SUITE 410	82-0385049	501(C)(3)	352,905.	124,863.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO

- 2 Enter total number of section 501(c)(3) and government organizations
- 3 Enter total number of other organizations

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

Schedule I (Form 990) (2010)

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

MAKE-A-WISH FOUNDATION OF AMERICA

Employer identification number

86-0481941

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

OMB No. 1545-0047

2010

**Open to Public
Inspection**

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. Yes No

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to 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. Part II can be duplicated 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
(1)	WAVE OF PHILADELPHIA & SUSQUEHANNA VALLEY 512 TOWNSHIP LINE ROAD, ONE VALLEY SQUARE	22-2755963	501(C)(3)	567,631.	72,167.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIO
(2)	WAVE OF PUERTO RICO 100 GRAN BULEVAR PASEOS, SUITE 112 MSC 476	66-0529880	501(C)(3)	55,988.	5,777.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIO
(3)	WAVE OF RIO GRANDE VALLEY ONE PARK PLACE, SUITE 405 MCALLEN, TX 78503	74-2850325	501(C)(3)	48,507.	12,163.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIO
(4)	WAVE OF SACRAMENTO & NE CA 2800 CLUB CENTER DRIVE SACRAMENTO, CA 95835	68-0027351	501(C)(3)	277,607.	41,419.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIO
(5)	WAVE OF SAN DIEGO 8151 MURPHY CANYON ROAD, SUITE 110,	33-0039466	501(C)(3)	374,078.	52,315.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIO
(6)	WAVE OF SOUTH CAROLINA 726C LOWMEDES HILL ROAD GREENVILLE, SC 29607	57-0786119	501(C)(3)	304,503.	27,289.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIO
(7)	WAVE OF SOUTH DAKOTA 1400 WEST 17TH STREET SIOUX FALLS, SD 57104	46-0375953	501(C)(3)	58,243.	10,759.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIO
(8)	WAVE OF SOUTHERN FLORIDA 4491 S. STATE ROAD 7, SUITE 201	59-2620322	501(C)(3)	711,541.	106,405.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIO
(9)	WAVE OF SOUTHERN NEVADA 3885 SOUTH DECARVUR BLVD, SUITE 1000	88-0371088	501(C)(3)	276,190.	32,256.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIO
(10)	WAVE OF SUFFOLK COUNTY, NY, INC. 1 COMAC LOOP, SUITE 1A1	11-2666969	501(C)(3)	326,241.	10,700.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIO
(11)	WAVE OF TEXAS GULF COAST & LOUISIANA 1604 BISSONNET HOUSTON, TX 77005	76-0116615	501(C)(3)	721,470.	49,163.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIO
(12)	WAVE OF TEXAS PLAINS 411 SOUTH FILLMORE AMARILLO, TX 79101	75-1966883	501(C)(3)	56,030.	7,249.	FMV	TRAVEL, M&E, SUPPLIES	FUNDING FOR OPERATIO

- 2 Enter total number of section 501(c)(3) and government organizations
- 3 Enter total number of other organizations

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

Schedule I (Form 990) (2010)

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

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. Yes No

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to 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. Part II can be duplicated 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
(1)	MAVE OF TRI-COUNTIES 4222 MARKET STREET, SUITE D	77-0098671	501(C)(3)	181,254.	32,084.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(2)	MAVE OF UTAH 771 EAST WINCHESTER MURRAY, CT 84107	74-2392822	501(C)(3)	189,021.	46,322.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(3)	MAVE OF VERMONT 100 DORSET STREET, SUITE 14	03-0323013	501(C)(3)	63,776.	1,474.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(4)	MAVE OF WESTERN NEW YORK 3901 GENESEE STREET, SUITE 110	22-3215726	501(C)(3)	470,307.	31,592.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(5)	MAVE OF WISCONSIN 13195 WEST HAMPTON AVENUE BUTLER, WI 53007	39-1543541	501(C)(3)	337,941.	60,774.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(6)	MAVE OF WYOMING PO BOX 273 CASPER, WY 82502	83-0276233	501(C)(3)	54,282.	8,277.	FMV	TRAVEL,M&E,SUPPLIES	FUNDING FOR OPERATIO
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								

- 2 Enter total number of section 501(c)(3) and government organizations 66
- 3 Enter total number of other organizations 0

Schedule I (Form 990) (2010)

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. Part III can be duplicated 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
1					
2					
3					
4					
5					
6					
7					

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

PROCEDURE FOR MONITORING THE USE OF GRANT FUNDS

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. Part III can be duplicated 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
1						
2						
3						
4						
5						
6						
7						

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 FOR THE ACCEPTANCE AND USE OF GRANTS AND SCHOLARSHIPS. MAKE-A-WISH FOUNDATION OF AMERICA DOES NOT PROVIDE CASH GRANTS TO INDIVIDUALS, BUT RATHER GRANTS WISHES TO SELECTED BENEFICIARIES THAT MEET THE SPECIFIC CRITERIA FOR THE WISH-GRANTING PROGRAM. THE ORGANIZATION ALLOCATES FUNDS DIRECTLY TO THE VENDORS FOR THE WISH EXPENSES, WITH THE

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. Part III can be duplicated if additional space is needed.

1	(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
2						
3						
4						
5						
6						
7						

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

EXCEPTION OF TRAVEL STIPENDS (I.E., MEALS, TIPS, GAS, ETC.) FROM A STANDARDIZED WISH BUDGET. ALL WISH EXPENSES ARE DEVELOPED BY THE DIRECTOR OF PROGRAM SERVICES AND ARE APPROVED BY THE PRESIDENT/CEO. THE SUPPORTING WISH EXPENSE DOCUMENTATION (I.E., INVOICES AND STATEMENTS) IS RETAINED BY THE ORGANIZATION.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ Complete if the organization answered "Yes" to Form 990,
Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

MAKE-A-WISH FOUNDATION OF AMERICA

Employer identification number

86-0481941

Part I Questions Regarding Compensation

	Yes	No
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"/> Travel for companions		
<input type="checkbox"/> Tax indemnification and gross-up payments		
<input type="checkbox"/> Discretionary spending account		
<input type="checkbox"/> Housing allowance or residence for personal use		
<input type="checkbox"/> Payments for business use of personal residence		
<input type="checkbox"/> Health or social club dues or initiation fees		
<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
b If any of the boxes on line 1a are 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	1b	
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?	2	
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 checked="" type="checkbox"/> Independent compensation consultant		
<input checked="" type="checkbox"/> Form 990 of other organizations		
<input type="checkbox"/> Written employment contract		
<input checked="" type="checkbox"/> Compensation survey or study		
<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, with respect to the filing organization or a related organization:		
a Receive a severance payment or change-of-control payment from the organization or a related organization?	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 section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.		
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	7	X
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 Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	X
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

Schedule J (Form 990) 2010

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees Use duplicate copies 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) Retirement and other 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				
1	KATHLEEN FORSHEY	(i) 178,983. (ii) 0. (iii) 0.	0. 0. 0.	0. 0. 0.	8,940. 9,800. 0.	6,610. 9,155. 0.	194,533. 247,305. 0.	0. 0. 0.
2	KURT KROEMER	(i) 225,153. (ii) 0. (iii) 218,039.	0. 0. 0.	0. 0. 0.	5,700. 0. 8,654.	6,738. 0. 7,928.	237,591. 0. 234,621.	0. 0. 0.
3	ELIZABETH LABORDE	(i) 354,360. (ii) 0. (iii) 0.	87,000. 0. 0.	0. 0. 0.	9,800. 0. 0.	8,890. 0. 0.	460,050. 0. 0.	0. 0. 0.
4	DAVID MULVHILL	(i) 0. (ii) 0. (iii) 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.
5	DAVID WILLIAMS	(i) 0. (ii) 0. (iii) 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.
6		(i) 0. (ii) 0. (iii) 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.
7		(i) 0. (ii) 0. (iii) 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.
8		(i) 0. (ii) 0. (iii) 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.
9		(i) 0. (ii) 0. (iii) 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.
10		(i) 0. (ii) 0. (iii) 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.
11		(i) 0. (ii) 0. (iii) 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.
12		(i) 0. (ii) 0. (iii) 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.
13		(i) 0. (ii) 0. (iii) 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.
14		(i) 0. (ii) 0. (iii) 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.
15		(i) 0. (ii) 0. (iii) 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.
16		(i) 0. (ii) 0. (iii) 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.

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.

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.

OMB No. 1545-0047

2010

**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 or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
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	20.	129,995.	AVG MARKET VALUE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (ATCH 1)		1,233,855.	3,014,270.	
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 an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) (2010)

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.

USE OF THIRD PARTY

FORM 990, SCHEDULE M, LINE 32A

THE FOUNDATION USES THE SERVICES OF A THIRD PARTY STOCK BROKER TO SELL
DONATED SECURITIES.

LISTING OF CONTRIBUTIONS

FORM 990, SCHEDULE M, PART I

THE ORGANIZATION IS REPORTING IN COLUMN (B) A COMBINATION OF BOTH THE
NUMBER OF CONTRIBUTIONS AND THE NUMBER OF ITEMS RECEIVED.

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.

ATTACHMENT 1

SCHEDULE M, PART I - OTHER NONCASH CONTRIBUTIONS

<u>DESCRIPTION</u>	<u>(A) CHECK</u>	<u>(B) NUMBER OF CONTRIBUTIONS</u>	<u>(C) REVENUES REPORTED</u>	<u>(D) METHOD OF DETERMINING</u>
AIRLINE FREQUENT FLYER MI	X	1721.	2,057,048.	RESALE VALUE
LODGING	X	1220084.	37,621.	RESALE VALUE
GIFT CARDS - SHOPPING	X	474.	177,290.	RESALE VALUE
TOYS, FURNITURE, COMPUTER	X	11566.	692,311.	RESALE VALUE
TRAVEL	X	10.	50,000.	RESALE VALUE
TOTALS		<u>1,233,855.</u>	<u>3,014,270.</u>	

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

MAKE-A-WISH FOUNDATION OF AMERICA

Employer identification number

86-0481941

WRITTEN POLICIES & PROCEDURES GOVERNING CHAPTERS

FORM 990, PART VI, SECTION B, LINE 10A

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.

PROCESS OF REVIEWING FORM 990

FORM 990, PART VI, SECTION B, LINE 11A

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 WORKED CLOSELY WITH THE FOUNDATION'S OUTSIDE ACCOUNTING FIRM TO PREPARE AND ENSURE THE ACCURACY OF THE FORM

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

990. THE FORM 990 WAS 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 MET WITH THE OUTSIDE ACCOUNTING FIRM HIRED TO PREPARE THE FORM 990. EACH MEMBER OF THE BOARD OF DIRECTORS WAS PROVIDED WITH A COMPLETE COPY OF THE FORM 990 PRIOR TO FILING WITH THE INTERNAL REVENUE SERVICE.

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

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

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.

PROCESS OF DETERMINING COMPENSATION

FORM 990, PART VI, SECTION B, LINE 15A AND LINE 15B
THE TOTAL COMPENSATION (INCLUDING BASE SALARY, BENEFITS AND INCENTIVE PAYMENTS) OF THE FOUNDATION'S CEO, OFFICERS AND KEY EMPLOYEES FOR 2010 WAS REVIEWED AND APPROVED BY THE BOARD OF DIRECTORS, WHICH IS COMPRISED SOLELY OF INDEPENDENT DIRECTORS NONE OF WHOM HAD A CONFLICT OF INTEREST WITH RESPECT TO THE PROPOSED COMPENSATION ARRANGEMENTS. THE COMPENSATION REVIEW/APPROVAL PROCESS INCLUDED SUBSTANTIAL INPUT FROM THE FOUNDATION'S COMPENSATION AND MANAGEMENT DEVELOPMENT COMMITTEE AND EXECUTIVE COMMITTEE (COLLECTIVELY, THE "COMMITTEES"), AS WELL AS AN INDEPENDENT COMPENSATION AND BENEFITS SPECIALIST ("INDEPENDENT EXPERT") RETAINED TO ADVISE THE FOUNDATION IN SUCH MATTERS. AMONG OTHER THINGS, THE COMMITTEES AND THE INDEPENDENT EXPERT REVIEWED APPROPRIATE COMPARABILITY INFORMATION REGARDING THE COMPENSATION PAID BY OTHER SIMILARLY SITUATED NONPROFIT ORGANIZATIONS TO THEIR CEOS AND TOP MANAGEMENT OFFICIALS TO ENSURE THAT THE COMPENSATION PROPOSED FOR THE CORRESPONDING EXECUTIVE AT THE FOUNDATION WAS REASONABLE AND APPROPRIATE BASED ON COMPARABLE MARKET DATA. THE FOUNDATION'S CONTEMPORANEOUS RECORDS INCLUDE: (1) THE TERMS OF THE COMPENSATION ARRANGEMENTS (INCLUDING THE DATES THEY WERE APPROVED); (2) THE NAMES OF BOARD/COMMITTEE MEMBERS WHO WERE PRESENT DURING THE

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

DISCUSSIONS AND WHO VOTED ON THE ARRANGEMENTS; AND (3) A DESCRIPTION OF THE COMPARABILITY DATA RELIED UPON BY THE FOUNDATION BEFORE THE COMPENSATION ARRANGEMENTS WERE APPROVED.

DISCLOSURE POLICY

FORM 990, PART VI, SECTION C, 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, CONSOLIDATED 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.

RECONCILIATION OF NET ASSETS

FORM 990, PART XI, LINE 5

NET UNREALIZED GAINS AND LOSSES	\$ 1,541,528
CHANGE IN VALUE OF SPLIT INTEREST TRUSTS	(2,954)

\$ 1,538,574

ATTACHMENT 1

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

Name of the organization MAKE-A-WISH FOUNDATION OF AMERICA	Employer identification number 86-0481941
<u>ATTACHMENT 1 (CONT'D)</u>	

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

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 212,000 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. THE FOUNDATION MAKES EVERY EFFORT TO INCLUDE THE IMMEDIATE FAMILY IN THE CHILD'S WISH BECAUSE WATCHING A DREAM COME TRUE CREATES HOPE, STRENGTH AND JOY FOR

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

ATTACHMENT 1 (CONT'D)

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

EVERYONE INVOLVED IN THE WISH EXPERIENCE. THE FOUNDATION IS DEDICATED TO MAKING EVERY ELIGIBLE CHILD'S WISH COME TRUE. FOR MORE INFORMATION ABOUT THE MAKE-A-WISH FOUNDATION, CALL 1-800-722-WISH (9474) OR VISIT WISH.ORG.

ATTACHMENT 2FORM 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,

ATTACHMENT 3PART VII - CONTINUATION OF OFFICERS, DIRECTORS, TRUSTEES,
KEY EMPLOYEES AND HIGHEST COMPENSATED EMPLOYEES

(1)=IND.TRUSTEE/DIR. (2)=INS.TRUSTEE (3)=OFFICER (4)=KEY EMP. (5)=HIGHEST COMP. (6)=FORMER

(A) NAME AND TITLE	(B) HOURS	(C) POSITION						COMPENSATION FROM		
		(1)	(2)	(3)	(4)	(5)	(6)	(D) ORG.	(E) REL. ORG.	(F) OTHER
29 SARAH CLAPP DIRECTOR OF MAJOR GIFTS	45.00				X			120,888.	0.	9,557.
30 STACY OWEN DIR. OF CORPORATE ALLIANCES	45.00				X			103,238.	0.	11,423.

ATTACHMENT 4990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND. CONTRACTORS

<u>NAME AND ADDRESS</u>	<u>DESCRIPTION OF SERVICES</u>	<u>COMPENSATION</u>
ALANIZ LLC 425 N. IRIS ROAD MOUNT PLEASANT, IA 52641	PRINTING & IT SERVS	1,152,500.
KPMG LLP	ACCOUNTING SERVICES	1,353,270.

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

ATTACHMENT 4 (CONT'D)

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

<u>NAME AND ADDRESS</u>	<u>DESCRIPTION OF SERVICES</u>	<u>COMPENSATION</u>
60 E. RIO SALADO PARKWAY TEMPE, AZ 85281		
UNITED HEALTH CARE INSURANCE COMPANY P.O. BOX 1459 MINNEAPOLIS, MN 55440	INSURANCE SERVICES	933,494.
WEBBMASON 10830 GILROY ROAD HUNT VALLEY, MD 21031	MARKETING SERVICES	1,316,778.
INFOGROUP NONPROFIT 1020 E. 1ST STREET PAPILLION, NE 68046	DIRECT MARKETING SER	619,164.
TOTAL COMPENSATION		5,375,206.

ATTACHMENT 5

FORM 990, PART VIII - INVESTMENT INCOME

<u>DESCRIPTION</u>	<u>(A) TOTAL REVENUE</u>	<u>(B) RELATED OR EXEMPT REVENUE</u>	<u>(C) UNRELATED BUSINESS REV.</u>	<u>(D) EXCLUDED REVENUE</u>
DIVIDENDS AND INTEREST	665,310.			665,310.
TOTALS	665,310.			665,310.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

MAKE-A-WISH FOUNDATION OF AMERICA

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2010

Open to Public
Inspection

Employer identification number
86-0481941

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(1)	(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)	-----	-----	-----	-----	-----	-----
(2)	-----	-----	-----	-----	-----	-----
(3)	-----	-----	-----	-----	-----	-----
(4)	-----	-----	-----	-----	-----	-----
(5)	-----	-----	-----	-----	-----	-----
(6)	-----	-----	-----	-----	-----	-----

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(1)	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
							Yes	No
(1)	MAWF OF NORTHERN NEVADA 910 PYRAMID WAY SPARKS, NV 89431 88-0183672	WISH GRANTING	NV	501 (C) (3)	7	MAWFA	X	
(2)	MAWF OF TEXAS PLAINS 411 S FILLMORE ST AMARILLO, TX 79101 75-1966883	WISH GRANTING	TX	501 (C) (3)	7	MAWFA	X	
(3)	-----	-----	-----	-----	-----	-----	-----	-----
(4)	-----	-----	-----	-----	-----	-----	-----	-----
(5)	-----	-----	-----	-----	-----	-----	-----	-----
(6)	-----	-----	-----	-----	-----	-----	-----	-----
(7)	-----	-----	-----	-----	-----	-----	-----	-----

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

Schedule R (Form 990) 2010

Part III Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) _____												
(2) _____												
(3) _____												
(4) _____												
(5) _____												
(6) _____												
(7) _____												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
(2) _____							
(3) _____							
(4) _____							
(5) _____							
(6) _____							
(7) _____							

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, 35a, or 36.)

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

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

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

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

	(e) Name of other organization.	(b) Transaction type (a-r)	(c) Amount involved	(d) Method of determining amount involved
(1)	MAKE-A-WISH FOUNDATION OF NORTHERN NEVADA	B	332,524.	PER AGREEMENT
(2)	MAKE-A-WISH FOUNDATION OF TEXAS PLAINS	B	63,279.	PER AGREEMENT
(3)				
(4)				
(5)				
(6)				

Part VI Unrelated Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(1)	(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Are all partners section 501(c)(3) organizations?		(e) Share of end-of-year assets	(f) Disproportionate allocations?		(g) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?	
				Yes	No		Yes	No		Yes	No
(1)											
(2)											
(3)											
(4)											
(5)											
(6)											
(7)											
(8)											
(9)											
(10)											
(11)											
(12)											
(13)											
(14)											
(15)											
(16)											

Part VII **Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions).