

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

Department of the Treasury
Internal Revenue Service

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

A For the 2007 calendar year, or tax year beginning 09/01, 2007, and ending 08/31/2008

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization MAKE-A-WISH FOUNDATION OF AMERICA Number and street (or P.O. box if mail is not delivered to street address) Room/suite 3550 NORTH CENTRAL AVENUE, STE 300 City or town, state or country, and ZIP + 4 PHOENIX, AZ 85012	D Employer identification number 86-0481941 E Telephone number (602) 279-9474 F Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ▶
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• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? Yes No

H(b) If "Yes," enter number of affiliates ▶

H(c) Are all affiliates included? Yes No
(If "No," attach a list. See instructions.)

H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

I Group Exemption Number ▶

M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

G Website: ▶ WWW.WISH.ORG

J Organization type (check only one) 501(c) (3) ◀ (insert no.) 4947(a)(1) or 527

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 59,852,839.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

	1	Contributions, gifts, grants, and similar amounts received:			
	a	Contributions to donor advised funds	1a		
	b	Direct public support (not included on line 1a)	1b	48,619,718.	
	c	Indirect public support (not included on line 1a)	1c	2,709,103.	
	d	Government contributions (grants) (not included on line 1a)	1d		
	e	Total (add lines 1a through 1d) (cash \$ 51,318,823. noncash \$ 9,998.)	1e		51,328,821.
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		187,375.
	3	Membership dues and assessments	3		5,601,240.
	4	Interest on savings and temporary cash investments	4		287,878.
	5	Dividends and interest from securities	5		468,830.
	6a	Gross rents	6a		
	b	Less: rental expenses	6b		
	c	Net rental income or (loss). Subtract line 6b from line 6a	6c		
	7	Other investment income (describe ▶)	7		
	8a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other
			1,854,889.	8a	
	b	Less: cost or other basis and sales expenses	1,840,312.	8b	
	c	Gain or (loss) (attach schedule)	14,577.	8c	
	d	Net gain or (loss). Combine line 8c, columns (A) and (B)		8d	14,577.
	9	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>			
	a	Gross revenue (not including \$ _____ of contributions reported on line 1b)	9a		
	b	Less: direct expenses other than fundraising expenses	9b		
	c	Net income or (loss) from special events. Subtract line 9b from line 9a	9c		
	10a	Gross sales of inventory, less returns and allowances	10a		
	b	Less: cost of goods sold	10b		
	c	Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	10c		
	11	Other revenue (from Part VII, line 103)	11		123,806.
	12	Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12		58,012,527.
	13	Program services (from line 44, column (B))	13		9,312,932.
	14	Management and general (from line 44, column (C))	14		4,955,169.
	15	Fundraising (from line 44, column (D))	15		7,680,821.
	16	Payments to affiliates (attach schedule) STMT. 1	16		26,239,746.
	17	Total expenses. Add lines 16 and 44, column (A)	17		48,188,668.
	18	Excess or (deficit) for the year. Subtract line 17 from line 12	18		9,823,859.
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		17,189,204.
	20	Other changes in net assets or fund balances (attach explanation) STMT. 2, STMT. 3	20		-2,881,204.
	21	Net assets or fund balances at end of year. Combine lines 18, 19, and 20	21		24,131,859.

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

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a	Grants paid from donor advised funds (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>				
22b	Other grants and allocations (attach schedule) (cash \$ <u>303,589.</u> noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	303,589.	303,589.	STMT 4	
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25a	Compensation of current officers, directors, key employees, etc. listed in Part V-A	1,456,332.	612,161.	509,889.	334,282.
25b	Compensation of former officers, directors, key employees, etc. listed in Part V-B	71,414.		71,414.	
25c	Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
26	Salaries and wages of employees not included on lines 25a, b, and c	4,875,514.	2,363,728.	1,345,314.	1,166,472.
27	Pension plan contributions not included on lines 25a, b, and c	93,895.	46,436.	25,478.	21,981.
28	Employee benefits not included on lines 25a - 27	441,623.	226,779.	111,721.	103,123.
29	Payroll taxes	468,505.	220,185.	136,365.	111,955.
30	Professional fundraising fees	4,504,047.	1,292,419.	898,060.	2,313,568.
31	Accounting fees	1,425,012.	1,100,687.	324,325.	
32	Legal fees	118,158.	28,634.	61,932.	27,592.
33	Supplies	91,503.	47,946.	21,069.	22,488.
34	Telephone	88,257.	46,393.	20,529.	21,335.
35	Postage and shipping	2,499,153.	694,165.	519,990.	1,284,998.
36	Occupancy	355,797.	173,833.	91,446.	90,518.
37	Equipment rental and maintenance	69,031.	33,430.	18,236.	17,365.
38	Printing and publications	1,354,416.	403,949.	115,102.	835,365.
39	Travel	538,690.	270,003.	88,984.	179,703.
40	Conferences, conventions, and meetings	430,006.	313,752.	43,165.	73,089.
41	Interest				
42	Depreciation, depletion, etc. (Stmt 26)	432,618.	211,983.	112,480.	108,155.
43	Other expenses not covered above (itemize):				
43a	MEMBERSHIP DUES	98,003.	71,373.	20,855.	5,775.
43b	INSURANCE	618,137.	575,990.	17,197.	24,950.
43c	MISCELLANEOUS	313,524.	5,776.	165,268.	142,480.
43d	OTHER PROFESSIONAL FEES	1,301,698.	269,721.	236,350.	795,627.
43e					
43f					
43g					
44	Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15).	21,948,922.	9,312,932.	4,955,169.	7,680,821.

Joint Costs. Check if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ 7,525,538.; (ii) the amount allocated to Program services \$ 2,045,441.;
 (iii) the amount allocated to Management and general \$ 1,593,156.; and (iv) the amount allocated to Fundraising \$ 3,886,941.

Part III Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ►SEE STATEMENT 7

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

a THE FOUNDATION PERFORMS ACTIVITIES WHICH PROMOTE THE DEVELOPMENT AND HANDLING OF WISH RESOURCES, AND SUPPORTS (501(C) ORGANIZATIONS) IN THE ADMINISTRATION OF THE WISH PROGRAMS. DURING FY08, THE NATIONAL ORGANIZATION DISTRIBUTED \$26 MILLION TO THE CHAPTERS TO GRANT WISHES. THE FOUNDATION HAS 67 CHAPTERS.
(Grants and allocations \$ 303,589.) If this amount includes foreign grants, check here ►

9,312,932.

b

(Grants and allocations \$) If this amount includes foreign grants, check here ►

c

(Grants and allocations \$) If this amount includes foreign grants, check here ►

d

(Grants and allocations \$) If this amount includes foreign grants, check here ►

e Other program services (attach schedule)
(Grants and allocations \$) If this amount includes foreign grants, check here ►

f Total of Program Service Expenses (should equal line 44, column (B), Program services) ► 9,312,932.

Form 990 (2007)

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing		45	
	46 Savings and temporary cash investments	9,284,436.	46	15,167,269.
	47a Accounts receivable	47a 1,047,340.		
	b Less: allowance for doubtful accounts	47b NONE	47c 483,737.	1,047,340.
	48a Pledges receivable	48a 6,766,080.		
	b Less: allowance for doubtful accounts	48b	48c 3,200,349.	6,766,080.
	49 Grants receivable		49	
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)		50b	
	51a Other notes and loans receivable (attach schedule)	51a		
	b Less: allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52 102,612.	23,113.
	53 Prepaid expenses and deferred charges		53 1,156,679.	529,223.
	54a Investments - publicly-traded securities STMT 8 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		54a 8,019,722.	10,406,645.
	b Investments - other securities (attach schedule)	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54b	
	55a Investments - land, buildings, and equipment: basis	55a		
	b Less: accumulated depreciation (attach schedule)	55b	55c	
	56 Investments - other (attach schedule)		56	
	57a Land, buildings, and equipment: basis	57a 3,151,453.		
b Less: accumulated depreciation (attach schedule) Statement 26	57b 2,513,514.	57c 756,359.	637,939.	
58 Other assets, including program-related investments (describe <input type="checkbox"/> STMT 9)		58 36,250.	NONE	
59 Total assets (must equal line 74). Add lines 45 through 58		59 23,040,144.	34,577,609.	
Liabilities	60 Accounts payable and accrued expenses		60 5,673,225.	10,336,363.
	61 Grants payable		61	
	62 Deferred revenue		62 177,715.	109,387.
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)		64b	
	65 Other liabilities (describe <input type="checkbox"/>)		65	
	66 Total liabilities. Add lines 60 through 65		66 5,850,940.	10,445,750.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted		67 13,082,987.	15,999,079.
	68 Temporarily restricted		68 3,153,848.	6,981,666.
	69 Permanently restricted		69 952,369.	1,151,114.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)		73 17,189,204.	24,131,859.
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73		74 23,040,144.	34,577,609.

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements	a	62,956,353.
b	Amounts included on line a but not on Part I, line 12:		
1	Net unrealized gains on investments	b1	-141,290.
2	Donated services and use of facilities	b2	5,131,512.
3	Recoveries of prior year grants	b3	
4	Other (specify): _____	b4	
	Add lines b1 through b4	b	4,990,222.
c	Subtract line b from line a	c	57,966,131.
d	Amounts included on Part I, line 12, but not on line a:		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify): <u>SEE STATEMENT 10</u>	d2	46,396.
	Add lines d1 and d2	d	46,396.
e	Total revenue (Part I, line 12). Add lines c and d.	e	58,012,527.

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

a	Total expenses and losses per audited financial statements	a	56,013,698.
b	Amounts included on line a but not on Part I, line 17:		
1	Donated services and use of facilities	b1	5,131,512.
2	Prior year adjustments reported on Part I, line 20	b2	
3	Losses reported on Part I, line 20	b3	
4	Other (specify): <u>SEE STATEMENT 11</u>	b4	2,737,310.
	Add lines b1 through b4	b	7,868,822.
c	Subtract line b from line a	c	48,144,876.
d	Amounts included on Part I, line 17, but not on line a:		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify): <u>SEE STATEMENT 12</u>	d2	43,792.
	Add lines d1 and d2	d	43,792.
e	Total expenses (Part I, line 17). Add lines c and d.	e	48,188,668.

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
<u>SEE STATEMENT 13</u>		1,369,710.	86,620.	NONE
Directors and officers liability insurance premiums have been paid by the organization. This benefit is being reported in total and is not shown in the allocation of Part V-A Current year premium: \$61,556				

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)

Yes No

75a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings 18

b Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)

75b X

c Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization."
If "Yes," attach a statement that includes the information described in the instructions.

75c X

d Does the organization have a written conflict of interest policy?

75d X

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits

(If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	(B) Loans and Advances	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
SEE STATEMENT 18	NONE	71,414.	NONE	NONE

Part VI Other Information (See the instructions.)

Yes No

76 Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change

76 X

77 Were any changes made in the organizing or governing documents but not reported to the IRS?
If "Yes," attach a conformed copy of the changes. statement 25

77 X

78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?

78a X

b If "Yes," has it filed a tax return on Form 990-T for this year?

78b N/A

79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement

79 X

80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?

80a X

b If "Yes," enter the name of the organization
and check whether it is exempt or nonexempt

81a Enter direct and indirect political expenditures. (See line 81 instructions.) NONE

81a NONE

b Did the organization file Form 1120-POL for this year?

81b X

Part VI Other Information (continued)

		Yes	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	X	
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		
	82b 5,131,512.		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	N/A	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85a	501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?	N/A	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	N/A	
	If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
c	Dues, assessments, and similar amounts from members	85c	N/A
d	Section 162(e) lobbying and political expenditures	85d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a	N/A
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88a	X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI	88b	X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under:		
	section 4911 ▶ NONE ; section 4912 ▶ NONE ; section 4955 ▶ NONE		
b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		N/A
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		N/A
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e	X
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f	X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g	N/A

90a List the states with which a copy of this return is filed ▶ SEE STATEMENT 19

b Number of employees employed in the pay period that includes March 12, 2007 (See instructions.) 90b 90

91a The books are in care of ▶ LYNDIA HEMPECK Telephone no. ▶ 602-279-9474

Located at ▶ 3550 NORTH CENTRAL AVENUE, #300 PHOENIX, AZ ZIP + 4 ▶ 85012

		Yes	No
91b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
	If "Yes," enter the name of the foreign country ▶		
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		

Part VI Other Information (continued)

Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States? **91c** Yes No

If "Yes," enter the name of the foreign country ▶ _____

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here
and enter the amount of tax-exempt interest received or accrued during the tax year ▶ **92** | _____ N/A

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a TRAINING CONFERENCE					119,204.
b ABLE CONFERENCE					68,171.
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					5,601,240.
95 Interest on savings and temporary cash investments			14	287,878.	
96 Dividends and interest from securities			14	468,830.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income			18		
100 Gain or (loss) from sales of assets other than inventory			18	14,577.	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a _____					
b REFUNDS			01	2,722.	
c MAIL LIST RENTAL			13	51,535.	
d REBATES & ROYALTIES			15	13,469.	
e REVENUE MISSOURI			01	56,080.	
104 Subtotal (add columns (B), (D), and (E))				895,091.	5,788,615.
105 Total (add line 104, columns (B), (D), and (E)) ▶					6,683,706.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
	STMT 20

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No
N/A	

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- ----- -----			
b	----- ----- -----			
c	----- ----- -----			
Totals				

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No
N/A	

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- ----- -----			
b	----- ----- -----			
c	----- ----- -----			
Totals				

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No
N/A	

Please Sign Here 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.

Signature of officer: *David Williams* Date: 1/15/09
 Type or print name and title: DAVID WILLIAMS President & CEO

Paid Preparer's Use Only

Preparer's signature	<u><i>James C. Carr</i></u>	Date	<u>1/13/09</u>	Check if self-employed	<input type="checkbox"/>	Preparer's SSN or PTIN (See Gen. Inst. X)
Firm's name (or yours if self-employed), address, and ZIP + 4	GRANT THORNTON, LLP 100 SUN AVENUE N.E., SUITE 602 ALBUQUERQUE, NM 87109			EIN	P00107784 36-6055558	
				Phone no.	505-855-7900	

Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ 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.

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.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Type or print	Name of Exempt Organization MAKE-A-WISH FOUNDATION OF AMERICA	Employer identification number 86-0481941
	Number, street, and room or suite no. If a P.O. box, see instructions. 3550 NORTH CENTRAL AVENUE, STE 300	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. PHOENIX, AZ 85012	

Check type of return to be filed (file a separate application for each return):

- | | | |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

COPY

• The books are in the care of ▶ LYNDA HEMPECK

Telephone No. ▶ 602 279-9474 FAX No. ▶ _____

- 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 will cover.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 04/15, 2009, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ calendar year _____ or
▶ tax year beginning 09/01, 2007, and ending 08/31, 2008

2 If this tax year 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 or 990-T, 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, or, if required, deposit with FTD coupon or, 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.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 1(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n),
or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information - (See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No. 1545-0047

2007

Name of the organization

Employer identification number

MAKE-A-WISH FOUNDATION OF AMERICA

86-0481941

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
SEE STATEMENT 21				
Total number of other employees paid over \$50,000 . . ▶		32		

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
SEE STATEMENT 22		
Total number of others receiving over \$50,000 for professional services ▶		5

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
SEE STATEMENT 23		
Total number of other contractors receiving over \$50,000 for other services ▶		9

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

Schedule A (Form 990 or 990-EZ) 2007

Part III Statements About Activities (See page 2 of the instructions.)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)	1	X
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? STMT . 24	2d	X
e Transfer of any part of its income or assets?	2e	X
3a Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.)	3a	X
b Did the organization have a section 403(b) annuity plan for its employees?	3b	X
c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement	3c	X
d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?	3d	X
4a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g	4a	X
b Did the organization make any taxable distributions under section 4966?	4b	N/A
c Did the organization make a distribution to a donor, donor advisor, or related person?	4c	N/A
d Enter the total number of donor advised funds owned at the end of the tax year ► _____		
e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ► _____		
f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the rights to provide advice on the distribution or investment of amounts in such funds or accounts ► _____		NONE
g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ► _____		NONE

Part IV Reason for Non-Private Foundation Status (See pages 4 through 6 of the instructions.)

I certify that the organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state **▶** _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 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 charitable, etc., 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). (Also complete the **Support Schedule** in Part IV-A.)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:
 Type I Type II Type III - Functionally Integrated Type III - Other

Provide the following information about the supported organizations. (See page 8 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer Identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
Total					

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 8 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or **Use cash method of accounting.**

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	47,282,281.	38,370,058.	34,277,672.	31,080,443.	151010454.
16 Membership fees received	4,499,126.	2,790,916.	311,824.	638,424.	8,240,290.
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	244,284.	302,346.	779,353.	970,508.	2,296,491.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975.	766,920.	283,975.	191,429.	100,259.	1,342,583.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	318,336.	90,919.	58,666.	20,117.	488,038.
23 Total of lines 15 through 22	53,110,947.	41,838,214.	35,618,944.	32,809,751.	163377856.
24 Line 23 minus line 17.	52,866,663.	41,535,868.	34,839,591.	31,839,243.	161081365.
25 Enter 1% of line 23.	531,109.	418,382.	356,189.	328,098.	

26 Organizations described on lines 10 or 11:	a Enter 2% of amount in column (e), line 24 ▶	26a	3,221,627.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2003 through 2006 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts ▶		26b	12,581,784.
c Total support for section 509(a)(1) test: Enter line 24, column (e) ▶		26c	161081365.
d Add: Amounts from column (e) for lines: 18 <u>1,342,583.</u> 19 _____			
22 <u>488,038.</u> 26b <u>12,581,784.</u> ▶		26d	14,412,405.
e Public support (line 26c minus line 26d total) ▶		26e	14668960.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶		26f	91.0527 %

27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year:
 NOT APPLICABLE

(2006) _____ (2005) _____ (2004) _____ (2003) _____

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:
 (2006) _____ (2005) _____ (2004) _____ (2003) _____

c Add: Amounts from column (e) for lines: 15 _____ 16 _____			
17 _____ 20 _____ 21 _____ ▶		27c	
d Add: Line 27a total, and line 27b total ▶		27d	
e Public support (line 27c total minus line 27d total). ▶		27e	
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) ▶	27f		
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)). ▶		27g	%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶		27h	%

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

Part V Private School Questionnaire (See page 9 of the instructions.)

NOT APPLICABLE

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions?		
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities?		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34 a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 11 of the instructions.)

(To be completed **ONLY** by an eligible organization that filed Form 5768) **NOT APPLICABLE**

Check **a** if the organization belongs to an affiliated group. Check **b** if you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred.)

		(a) Affiliated group totals	(b) To be completed for all electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount. Enter the amount from the following table - If the amount on line 40 is - The lobbying nontaxable amount is -			
Not over \$500,000 20% of the amount on line 40			
Over \$500,000 but not over \$1,000,000 . . . \$100,000 plus 15% of the excess over \$500,000			
Over \$1,000,000 but not over \$1,500,000 . . \$175,000 plus 10% of the excess over \$1,000,000	41		
Over \$1,500,000 but not over \$17,000,000 . \$225,000 plus 5% of the excess over \$1,500,000			
Over \$17,000,000 \$1,000,000			
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44		

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.)

See the instructions for lines 45 through 50 on page 13 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

NOT APPLICABLE

(For reporting only by organizations that did not complete Part VI-A) (See page 13 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h.)			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Name of organization

MAKE-A-WISH FOUNDATION OF AMERICA

Employer identification number

86-0481941

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule - see instructions.)

General Rule -

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules -

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3 % support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ▶ \$ _____

Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Make-A-Wish Foundation ® of America
 Payments to Affiliates
 9/1/2007 - 8/31/2008

86-0481941

<u>Form 990, Part I, Line 16</u>	<u>Distributions</u>
MAKE-A-WISH INTERNATIONAL 4041 North Central Ave, Suite 555, Phoenix, AZ 85012	\$268,745.00
MAWF OF ALASKA, MONTANA, NORTHERN IDAHO & WASHINGTON 811 First Avenue, Suite 520, Seattle, WA 98104	\$312,701.60
MAWF OF ARIZONA 711 East Northern Avenue, Phoenix, AZ 85020	\$589,800.95
MAWF OF CENTRAL & NORTHERN FLORIDA 1053 North Orlando Ave., Suite 1, Maitland, FL 32751	\$849,757.23
MAWF OF CENTRAL & SOUTH TEXAS 2224 Walsh Tarlton Lane, Suite 200, Austin, TX 78746	\$280,265.64
MAWF OF CENTRAL & WESTERN NORTH CAROLINA Johnston Building, 212 S. Tryon Street, Suite 1080, Charlotte, NC 28281	\$538,111.99
MAWF OF CENTRAL & WESTERN VIRGINIA 9211 Forest Hill Avenue, Suite 205, Richmond, VA 23235	\$231,618.72
MAWF OF CENTRAL CALIFORNIA 83 East Shaw, Suite 202, Fresno, CA 93710	\$114,874.47
MAWF OF CENTRAL NEW YORK 5005 Campuswood Dr., East Syracuse, NY 13057	\$158,688.21
MAWF OF COLORADO 7951 E. Maplewood Avenue, Suite 126, Greenwood Village, CO 80111	\$344,655.32
MAWF OF CONNECTICUT 126 Monroe Turnpike, Trumbull, CT 06611	\$457,332.89
MAWF OF EAST TENNESSEE 510 South Willow Avenue, Chattanooga, TN 37404	\$121,876.62
MAWF OF EASTERN NORTH CAROLINA 3803-B Computer Drive, Suite 108, Raleigh, NC 27609	\$227,322.57
MAWF OF EASTERN VIRGINIA 240 Business Park Drive, Suite 100, Virginia Beach, VA 23462	\$115,625.38
MAWF OF GEORGIA & ALABAMA 1230 Johnson Ferry Road, Suite E-40, Marietta, GA 30068	\$572,691.75
MAWF OF GREATER BAY AREA 235 Pine Street, 6th Floor, San Francisco, CA 94104	\$286,596.59
MAWF OF GREATER LOS ANGELES 1875 Century Park East, Suite 950, Los Angeles, CA 90067	\$554,236.22
MAWF OF GREATER OHIO, KENTUCKY & INDIANA 2545 Farmers Avenue, Suite 300, Columbus, OH 43235	\$1,549,161.70
MAWF OF GREATER PENNSYLVANIA & SOUTHERN WEST VIRGINIA The Gulf Tower, 707 Grant St., 37th Floor, Pittsburgh, PA 15219	\$504,663.08
MAWF OF GUAM 865 South Marine Drive, Orlean Pacific Plaza, Ste 104, Tamuning, GU 96913	\$31,630.18
MAWF OF HAWAII 745 Fort St., Suite 315, Honolulu, HI 96813	\$72,117.64
MAWF OF HUDSON VALLEY 832 S. Broadway, The Wish House, Tarrytown, NY 10591	\$413,894.52
MAWF OF IDAHO	\$65,867.41

4355 Emerald St., Suite 280, Boise, ID 83706	
MAWF OF ILLINOIS 640 N. LaSalle, Suite 280, Chicago, IL 60610	\$1,453,589.04
MAWF OF IOWA 3024 N. 104th St., Urbandale, IA 50322-3220	\$111,310.99
MAWF OF KANSAS 2016 North Amidon, Wichita, KS 67203	\$199,215.74
MAWF OF MAINE 87 Elm St., Suite 203, Camden, ME 04843	\$88,288.73
MAWF OF MASSACHUSETTS One Bulfinch Pl., 2nd Floor, Boston, MA 02114	\$811,800.87
MAWF OF METRO NEW YORK 1111 Marcus Ave., Suite LL22, Lake Success, NY 11042	\$1,881,063.61
MAWF OF MICHIGAN 230 Huron View Blvd., Ann Arbor, MI 48103	\$841,707.07
MAWF OF MID-ATLANTIC 10920 Connecticut Ave., Suite 1600, Kensington, MD 20895-1600	\$1,285,316.98
MAWF OF MIDDLE TENNESSEE 209 10th Avenue South, Suite 527, Nashville, TN 37203	\$168,197.39
MAWF OF MID-SOUTH 1780 Moriah Woods Blvd., Suite 10, Memphis, TN 38117	\$218,422.52
MAWF OF MINNESOTA 615 1st Avenue NE, Suite 415, Minneapolis, MN 55413	\$737,743.97
MAWF OF MISSISSIPPI 4800 I-55 North, Suite 30, Jackson, MS 39211	\$136,932.29
MAWF OF MISSOURI The Wish House, 1510 W. Elfindale, Springfield, MO 65807	\$845,774.09
MAWF OF NEBRASKA 11926 Arbor Street, Suite 102, Omaha, NE 68144	\$91,081.32
MAWF OF NEW HAMPSHIRE 66 Hanover St., Suite 101, Manchester, NH 03101-2230	\$166,348.87
MAWF OF NEW JERSEY 1034 Salem Road, Union, NJ 07083	\$1,479,233.19
MAWF OF NEW MEXICO 144 Louisiana Blvd. NE, Albuquerque, NM 87108	\$127,055.39
MAWF OF NORTH DAKOTA 1102 43rd Street South, Suite E, Fargo, ND 58103-2099	\$64,799.85
MAWF OF NORTH TEXAS The Wishing Place, 6655 Deseo Drive, Irving, TX 75039	\$842,698.82
MAWF OF NORTHEAST NEW YORK 950 New Loudon Rd., Suite 280, Latham, NY 12110	\$182,538.21
MAWF OF NORTHERN NEVADA 910 Pyramid Way, Sparks, NV 89431-4442	\$107,332.66
MAWF OF NORTHERN WEST VIRGINIA 3711 Morgantown Industrial Park, Morgantown, WV 26501-2347	\$52,633.93
MAWF OF NORTHWEST OHIO 405 Madison Avenue, Suite 210, Toledo, OH 43604	\$140,425.85
MAWF OF OKLAHOMA 3030 Northwest Expressway, Suite 1300, Oklahoma City, OK 73112	\$194,642.94

MAWF OF ORANGE COUNTY & THE INLAND EMPIRE 14232 Red Hill Avenue, Tustin, CA 92780-5836	\$562,986.91
MAWF OF OREGON 2000 SW 1st Avenue, Suite 100, Portland, OR 97201	\$218,828.05
MAWF OF PHILADELPHIA & SUSQUEHANNA VALLEY 512 Township Line Road, One Valley Square, Ste 133 Blue Bell, PA 19422	\$596,144.15
MAWF OF PUERTO RICO 100 Gran Bulevar Paseos, Suite 112 MSC 476, San Juan, PR 00926-5955	\$57,148.98
MAWF OF RHODE ISLAND 757 Park Avenue, 2nd Floor, Cranston, RI 02910	\$125,657.78
MAWF OF SACRAMENTO & NORTHEAST CALIFORNIA 3841 North Freeway Blvd., Suite 185, Sacramento, CA 95834	\$249,652.17
MAWF OF SAN DIEGO 5151 Murphy Canyon Road, Suite 110, San Diego, CA 92123	\$288,163.87
MAWF OF SOUTH CAROLINA 726C Lowndes Hill Road, Greenville, SC 29607	\$154,888.60
MAWF OF SOUTH DAKOTA PO Box 90807, Sioux Falls, SD 57109	\$57,617.48
MAWF OF SOUTHERN FLORIDA 2901 Stirling Road, Suite 208, Ft. Lauderdale, FL 33312	\$772,281.36
MAWF OF SOUTHERN NEVADA 3885 South Decatur Blvd., Suite 1000, Las Vegas, NV 89103	\$169,317.95
MAWF OF SUFFOLK COUNTY, NY, INC. One Comac Loop, Suite 1-A1, Ronkonkoma, NY 11779	\$291,237.57
MAWF OF TEXAS GULF COAST & LOUISIANA 1604 Bissonnet, Houston, TX 77005	\$648,540.41
MAWF OF TEXAS PLAINS 411 South Fillmore, Amarillo, TX 79101	\$58,359.54
MAWF OF THE RIO GRANDE VALLEY One Park Place, Suite 405, McAllen, TX 78503	\$59,617.76
MAWF OF TRI-COUNTIES 4222 Market Street, Suite D, Ventura, CA 93003	\$146,624.87
MAWF OF UTAH 771 East Winchester, Murray, UT 84107	\$172,326.55
MAWF OF VERMONT 100 Dorset St., Suite 14, South Burlington, VT 05403	\$58,784.62
MAWF OF WESTERN NEW YORK 3901 Genesee Street, Suite 110, Buffalo, NY 14225	\$300,427.92
MAWF OF WISCONSIN 13195 West Hampton Avenue, Butler, WI 53007	\$314,519.42
MAWF OF WYOMING PO Box 273, Casper, WY 82602	\$46,229.84
	26,239,746

FORM 990, PART I - OTHER INCREASES IN FUND BALANCES

DESCRIPTION

AMOUNT

AMOUNTS TREATED AS AGENCY TRANSACTIONS
IN FINANCIAL STATEMENTS PER SFAS #136

10,477.

TOTAL

10,477.

FORM 990, PART I - OTHER DECREASES IN FUND BALANCES

DESCRIPTION	AMOUNT
AMOUNTS TREATED AS AGENCY TRANSACTIONS IN FINANCIAL STATEMENTS PER SFAS #136	13,081.
UNREALIZED LOSS ON INVESTMENTS	141,290.
FUTURE DISTRIBUTIONS NOT YET IDENTIFIABLE TO A SPECIFIC AFFILIATE	2,737,310.
TOTAL	2,891,681.

FORM 990, PART II - OTHER GRANTS AND ALLOCATIONS PAID DURING THE YEAR

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
GRANTS PAID			
MAKE-A-WISH FOUNDATION OF GEORGIA & ALABAMA 1230 JOHNSON FERRY ROAD MARIETTA, GA 30068	AFFILIATED CHAPTER 501(C)(3)	WISH GRANTING	3,000.
MAKE-A-WISH FOUNDATION OF NORTH TEXAS 6655 DESEO IRVING, TX 75039	AFFILIATED CHAPTER 501(C)(3)	TERRITORY REALIGNMENT	120,000.
REVERSE OF ACCRUAL		WISH GRANTING	45,430.
MAWF OF ORANGE COUNTY & THE INLAND EMPIRE 7130 MAGNOLIA AVENUE, SUITE W RIVERSIDE, CA 92504	AFFILIATED CHAPTER 501(C)(3)	TERRITORY REALIGNMENT	1,854.
MAKE-A-WISH FOUNDATION OF ILLINOIS 640 NORTH LASALLE, SUITE 280 CHICAGO, IL 60610	AFFILIATED CHAPTER 501(C)(3)	CAPACITY BUILDING	1,500.
MAWF OF ALASKA, MONTANA, N. IDAHO & WASHINGTON 811 FIRST AVENUE, SUITE 520 SEATTLE, WA 98104	AFFILIATED CHAPTER 501(C)(3)	CAPACITY BUILDING	45,400.

FORM 990, PART II - OTHER GRANTS AND ALLOCATIONS PAID DURING THE YEAR

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
MAKE-A-WISH FOUNDATION OF ARIZONA 711 EAST NORTHERN AVENUE PHOENIX, AZ 85020	AFFILIATED CHAPTER 501(C)(3)	CAPACITY BUILDING	1,100.
MAKE-A-WISH FOUNDATION OF ARIZONA 711 EAST NORTHERN AVENUE PHOENIX, AZ 85020	AFFILIATED CHAPTER 501(C)(3)	CONFERENCE ATTENDANCE	575.
MANF OF CENTRAL & WESTERN VIRGINIA 9211 FOREST HILL AVENUE, SUITE 205 RICHMOND, VA 23235	AFFILIATED CHAPTER 501(C)(3)	CONFERENCE ATTENDANCE	575.
MAKE-A-WISH FOUNDATION OF EAST TENNESSEE 510 SOUTH WILLOW AVENUE CHATTANOOGA, TN 37404	AFFILIATED CHAPTER 501(C)(3)	CONFERENCE ATTENDANCE	575.
MAKE-A-WISH FOUNDATION OF KANSAS 2016 NORTH AMIDON WICHITA, KS 67203	AFFILIATED CHAPTER 501(C)(3)	TERRITORY REALIGNMENT	19,230.
MAKE-A-WISH FOUNDATION OF MICHIGAN 230 HURON VIEW BLVD. ANN ARBOR, MI 48103	AFFILIATED CHAPTER 501(C)(3)	WISH GRANTING	60,000.
MAKE-A-WISH FOUNDATION OF MISSISSIPPI 4800 I-55 NORTH, SUITE 30 JACKSON, MS 39211	AFFILIATED CHAPTER 501(C)(3)	CAPACITY BUILDING	3,200.

FORM 990, PART II - OTHER GRANTS AND ALLOCATIONS PAID DURING THE YEAR

RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR
AND
FOUNDATION STATUS OF RECIPIENT

RECIPIENT NAME AND ADDRESS

PURPOSE OF GRANT OR CONTRIBUTION

AMOUNT

MAKE-A-WISH FOUNDATION OF OKLAHOMA
3030 NORTHWEST EXPRESSWAY, STE 1300
OKLAHOMA CITY, OK 73112

AFFILIATED CHAPTER
501(C)(3)

CONFERENCE ATTENDANCE

575.

MAKE-A-WISH FOUNDATION OF TEXAS PLAINS
411 SOUTH FILLMORE
AMARILLO, TX 79101

AFFILIATED CHAPTER
501(C)(3)

CONFERENCE ATTENDANCE

575.

TOTAL CONTRIBUTIONS PAID

303,589.

MAKE-A-WISH FOUNDATION OF AMERICA
EIN: 86-0481941
FORM 990, PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE

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 mission reflects the life-changing impact that a Make-A-Wish® experience has on children, families, referral sources, donors, sponsors and even entire communities.

Born in 1980 when a group of caring people helped a boy fulfill his dream of becoming a police officer, the Foundation has blossomed into a worldwide phenomenon. It has granted more than 145,000 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 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 or religious beliefs.

Referrals for wishes come from parents or guardians, from members of the medical community and from 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 usually fall into one of four categories: "I wish to go..," "I wish to meet..," "I wish to be..." or "I wish to have..."

The fulfillment of a wish creates a magical moment at a time when wish kids need joy the most. We make every effort to include the immediate family in the child's wish because watching a dream come true creates hope, strength and joy for everyone involved in the wish experience. It is the Foundation's vision that people everywhere will **share the power of a wish**®.

For more information about the Make-A-Wish Foundation, call 800-722-WISH or visit www.wish.org.

FORM 990, PART IV - INVESTMENTS - PUBLICLY TRADED SECURITIES

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE
CORPORATE BONDS	1,381,912.	NONE
EQUITY FUNDS	NONE	589,575.
US GOVERNMENT OBLIGATIONS	2,462,353.	NONE
MUTUAL FUNDS	3,900,351.	4,983,902.
FIXED INCOME	275,106.	4,833,168.
TOTALS	8,019,722.	10,406,645.

FORM 990, PART IV - OTHER ASSETS

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DESCRIPTION	BEGINNING BOOK VALUE
-----	-----
REBATE RECEIVABLE	36,250.
TOTALS	-----
	36,250.
	=====

FORM 990, PART IV-A - OTHER REVENUE ON RETURN BUT NOT ON BOOKS

DESCRIPTION

AMOUNT

AGENCY TRANSACTIONS PER
SFAS #136

46,396.

TOTAL

46,396.

FORM 990, PART IV-B - OTHER EXPENSES ON BOOKS BUT NOT ON RETURN

DESCRIPTION

AMOUNT

FUTURE DISTRIBUTIONS TO
AFFILIATES ACCRUED FOR IN THE
AUDITED FINANCIAL STATEMENTS
BUT NOT YET IDENTIFIABLE TO A
SPECIFIC CHAPTER

2,737,310.

TOTAL

2,737,310.

FORM 990, PART IV-B - OTHER EXPENSES ON RETURN BUT NOT ON BOOKS
=====

DESCRIPTION -----	AMOUNT -----
ADDITIONAL DISBURSEMENTS TO AFFILIATES NOT RECORDED IN FINANCIAL STATEMENTS	43,792.
TOTAL	----- 43,792. =====

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
DAVID MULVIHILL 3550 NORTH CENTRAL AVENUE, STE 300 PHOENIX, AZ 85012	VP & GENERAL COUNSEL 45.00	257,308.	12,540.	NONE
MARY JANE IRWIN 3550 NORTH CENTRAL AVENUE, STE 300 PHOENIX, AZ 85012	CORPORATE SECRETARY 45.00	62,429.	7,579.	NONE
DAVID WILLIAMS 3550 NORTH CENTRAL AVENUE, STE 300 PHOENIX, AZ 85012	PRESIDENT AND CEO 45.00	354,487.	15,239.	NONE
JENNIFER MAHER 3550 NORTH CENTRAL AVENUE, STE 300 PHOENIX, AZ 85012	VP MARKETING 45.00	205,846.	14,172.	NONE
SUZANNE ALLEN 3550 NORTH CENTRAL AVENUE, STE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
ROBERT BIGLER 3550 NORTH CENTRAL AVENUE, STE 300 PHOENIX, AZ 85012	BOARD CHAIR & DIRECTOR 2.00	NONE	NONE	NONE
LAWRENCE BYAR	DIRECTOR 2.00	NONE	NONE	NONE

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
3550 NORTH CENTRAL AVENUE, STE 300 PHOENIX, AZ 85012				
GARY GRAVES 3550 NORTH CENTRAL AVENUE, STE 300 PHOENIX, AZ 85012	VICE CHAIR & DIRECTOR 2.00	NONE	NONE	NONE
BONNIE GWIN 3550 NORTH CENTRAL AVENUE, STE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
ANDREA HUNT 3550 NORTH CENTRAL AVENUE, STE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
ROBERT JORDAN 3550 NORTH CENTRAL AVENUE, STE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
SALIL MEHTA 3550 NORTH CENTRAL AVENUE, STE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
JOHN ROUND 3550 NORTH CENTRAL AVENUE, STE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
LIZA WRIGHT 3550 NORTH CENTRAL AVENUE, STE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
PHILIP BOUDREAU 3550 NORTH CENTRAL AVENUE, STE 300 PHOENIX, AZ 85012	VICE PRESIDENT 45.00	127,025.	7,068.	NONE
KATHY FORSHEY 3550 NORTH CENTRAL AVENUE, STE 300 PHOENIX, AZ 85012	VICE PRESIDENT 45.00	111,461.	9,752.	NONE
ELIZABETH LABORDE 3550 NORTH CENTRAL AVENUE, STE 300 PHOENIX, AZ 85012	VICE PRESIDENT 45.00	162,308.	14,666.	NONE
LYNDA HEMPECK 3550 NORTH CENTRAL AVENUE, STE 300 PHOENIX, AZ 85012	DIRECTOR FINANCE & OPERATIONS 45.00	88,846.	5,604.	NONE
ELIZABETH SONDRERS 3550 NORTH CENTRAL AVENUE, STE 300 PHOENIX, AZ 85012	TREASURER & DIRECTOR 2.00	NONE	NONE	NONE

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
DANIEL BEEM 3550 NORTH CENTRAL AVENUE, STE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
CRAIG COFFEY 3550 NORTH CENTRAL AVENUE, STE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
CHARLES JAMES 3550 NORTH CENTRAL AVENUE, STE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
THOMAS MCALPIN 3550 NORTH CENTRAL AVENUE, STE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
MATTHEW OUIMET 3550 NORTH CENTRAL AVENUE, STE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
PENNY REID 3550 NORTH CENTRAL AVENUE, STE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
ROBERT PAGLIA	DIRECTOR 2.00	NONE	NONE	NONE

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
3550 NORTH CENTRAL AVENUE, STE 300 PHOENIX, AZ 85012		1,369,710.	86,620.	NONE
GRAND TOTALS				

FORM 990, PART V-B - FORMER OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	LOANS AND ADVANCES	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
JULIA ULMER 3550 NORTH CENTRAL AVENUE, STE 300 PHOENIX, AZ 85012	NONE	71,414.	NONE	NONE
GRAND TOTALS	NONE	71,414.	NONE	NONE

FORM 990, PART VI, LINE 90A - STATES
=====

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

FORM 990, PART VIII - ACCOMPLISHMENT OF EXEMPT PURPOSES

=====

LINE NO.	EXPLANATION OF HOW EACH ACTIVITY FOR WHICH INCOME IS REPORTED IN COLUMN (E) OF PART VII CONTRIBUTED IMPORTANTLY TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES
93	REVENUES ARE REGISTRATION FEES COLLECTED FROM AFFILIATED CHAPTERS FOR THE ANNUAL CHAPTER COUNCIL MEETINGS AND TRAININGS.
94	MEMBERS ARE AFFILIATED CHAPTERS OF MAKE-A-WISH FOUNDATION WHOSE PURPOSE IS TO GRANT THE WISHES OF CHILDREN WITH LIFE THREATENING MEDICAL CONDITIONS.

SCHEDULE A, PART I - COMPENSATION OF THE FIVE HIGHEST PAID EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCOUNT
TAMMERA CORMIER 3550 N. CENTRAL, STE 300 PHOENIX, AZ 85012	DIRECTOR, HR 45.00	94,515.	8,932.	NONE
STEPHEN HUNT 3550 N. CENTRAL, STE 300 PHONEIX, AZ 85012	DIRECTOR, COMPLIANCE 45.00	94,546.	8,952.	NONE
MIKE PRESSENDO 3550 N. CENTRAL, STE 300 PHOENIX, AZ 85012	DIR., COMMUNICATIONS 45.00	133,272.	10,073.	NONE
JIM TOY 3550 N. CENTRAL, STE 300 PHOENIX, AZ 85012	CHIEF INFO OFFICER 45.00	107,739.	9,175.	NONE
FRANCES HALL 3550 N. CENTRAL, STE 300 PHOENIX, AZ 85012	SR DIR, DEVELOPMENT 45.00	95,034.	8,912.	NONE
TOTAL COMPENSATION		525,106.	46,044.	NONE

SCH. A, PART II-A COMPENSATION OF THE 5 HIGHEST PAID FOR PROF. SERV.
 =====

NAME AND ADDRESS -----	TYPE OF SERVICE -----	COMPENSATION -----
GRANT THORNTON, LLP P.O. BOX 51552 LOS ANGELES, CA 90051	AUDIT & TAX PREP	1,060,076.
AMERICA'S CHARITIES, INC. 14150 NEWBROOK DRIVE, SUITE 110 CHANTILLY, VA 20151	GIVING AGENCY	261,286.
TKO VISUAL COMMUNICATIONS INC. 405 BUSINESS PARK LANE ALLENTOWN, PA 18109	CONSULTING	111,076.
DIGITAL PULP 220 E 23RD STREET, SUITE 900 NEW YORK, NY 10010	WEBSITE DEVELOPMENT	112,955.
DANIEL J. EDELMAN, INC. 21992 NETWORK PLACE CHICAGO, IL 60673	PUBLIC RELATIONS	143,828.
TOTAL COMPENSATION		----- 1,689,221. =====

SCH. A, PART II-B COMPENSATION OF THE 5 HIGHEST PAID FOR OTHER SERV.

=====

NAME AND ADDRESS -----	TYPE OF SERVICE -----	COMPENSATION -----
DIRECT MEDIA 200 PEMBERWICK RD GREENWICH, CT 06830	DIRECT MAIL PRINTING	3,998,458.
COM-PAK SERVICES 365 NEW ALBANY ROAD MOORESTOWN, NJ 08057	DIRECT MAIL PRINTING	1,255,153.
EXPERIAN PO BOX 73774 CHICAGO, IL 60673	DIRECT MAIL PRINTING	446,596.
FEDERAL DIRECT 95 MAIN AVENUE CLIFTON, NJ 07014	DIRECT MAIL PRINTING	374,422.
ALANIZ LLC 425 NORTH IRIS ST MT. PLEASANT, IO 52641	DIRECT MAIL PRINTING	343,369.
	TOTAL COMPENSATION	----- 6,417,998. =====

MAKE-A-WISH FOUNDATION OF AMERICA

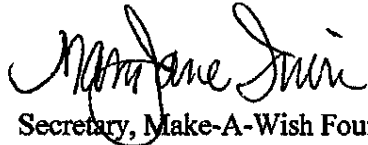
EIN: 86-0481941

Form 990, Schedule A Part III, Line 2d

Certain officers, directors, trustees and key employees receive compensation and benefits. See Form 990, Part V-A. Under the accountable plan rules, the organization also provides reimbursements for reasonable and necessary business expenses incurred by its officers, directors, trustees and key employees.

CERTIFICATE OF THE SECRETARY OF
MAKE-A-WISH FOUNDATION OF AMERICA

The Undersigned, as the duly elected and qualified Secretary of Make-A-Wish Foundation of America, an Arizona non-profit corporation, hereby certifies that the bylaws attached hereto were duly adopted by the board of directors of said corporation, and, as of the date set forth below my signature, has not been amended or repealed and is in full force and effect.

By: 
Secretary, Make-A-Wish Foundation
of America, an Arizona non-profit
corporation

Date: November 25, 2008

mji:h:\wpwin\board\corpsecycertification

Statement 25, 1/20



Make-A-Wish Foundation[®] of America

BYLAWS

**As Amended by the Board of Directors on
July 12, 2008**

Make-A-Wish Foundation® of America
Bylaws as Amended
July 12, 2008

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

**ARTICLE 1
NAME AND PURPOSE**

Section 1.1. NAME

The name of the corporation is Make-A-Wish Foundation of America ("Foundation").

Section 1.2. PURPOSE

The "Foundation's Purpose" is as defined in Foundation's Articles of Incorporation (the "Articles").

**ARTICLE 2
CHAPTERS**

Section 2.1. QUALIFICATIONS FOR CHAPTERS

"Chapters" are entities granted chapter status in Foundation pursuant to these bylaws. An entity desiring to be a Chapter must satisfy on a continuing basis all of the obligations and qualifications contained in Foundation's form of agreement granting Chapter status ("Chapter Agreement") and such other qualifications and requirements as Foundation may require from time to time.

Section 2.2. PROCESS FOR ACQUIRING CHAPTER STATUS

- (a) Application. An entity desiring to be a Chapter must file with Foundation an application in such form and containing such information as Foundation may prescribe. If the Chapter Performance Committee determines that the applicant satisfies the qualifications set forth in Section 2.1, the Chapter Performance Committee may, in its sole discretion, approve the applicant as a Provisional Chapter subject to execution of the Chapter Agreement.
- (b) Provisional Period. For a period of one year from the date of the execution of the Chapter Agreement ("Provisional Period"), the approved applicant will be a "Provisional Chapter" and will be a Chapter, except it shall have no rights to a Delegate.
- (c) Expiration of Provisional Period. Upon expiration of the initial or any subsequent Provisional Period, the Chapter Performance Committee shall determine, in its sole discretion, whether to grant full Chapter status to the Provisional Chapter, extend the Provisional Period for an additional period of up to one year or consider Inactive Status or Revocation at a "Chapter Action Meeting" (as defined in the Chapter Agreement).

Section 2.3. RIGHTS, PRIVILEGES, AND OBLIGATIONS OF CHAPTERS

- (a) Rights and Privileges. Each Chapter shall have all of the rights and privileges set forth in the Chapter Agreement, these bylaws and all noncontradictory rights and privileges established by the Board from time to time.
- (b) Obligations. Each Chapter shall have the obligation to comply with these bylaws, the Chapter Agreement and all noncontradictory standards, policies and resolutions adopted from time to time by the Board or its designee. Each Chapter shall pay fees and charges established by the Board from time to time.

Section 2.4. TERRITORY, HEADQUARTERS LOCATION, AND NAME CHANGE

Each Chapter shall perform the Foundation's Purpose in the territory designated in its Chapter Agreement ("Chapter Territory") and maintain its primary business office in the metropolitan area set forth in its Chapter Agreement ("Headquarters Location"). A Chapter Territory, Headquarters Location and name may be changed in the manner set forth in the Chapter Agreement.

Section 2.5. CHAPTER DISCIPLINE

If the Chapter is in breach of its obligations under Section 2.3(b), the Chapter Performance Committee shall have the power to place a Chapter on "Probation" "Inactive Status" or revoke its chapter status ("Revocation") as each is described in the Chapter Agreement.

ARTICLE 3
LEADERSHIP COUNCIL

Section 3.1. COMPOSITION

Each Eligible Chapter shall appoint one individual as its "Delegate". All Delegates appointed by Eligible Chapters shall constitute the "Leadership Council". The qualifications, appointment, term and removal of the Delegate shall be determined by each Eligible Chapter. Each Eligible Chapter shall notify the Secretary in writing of the name of its Delegate prior to each Leadership Council meeting and shall immediately notify the Secretary in writing of any changes of its Delegate. Any controversy regarding who is the proper Delegate of an Eligible Chapter shall be conclusively settled by the Council Chair.

Section 3.2. MEETINGS

- (a) Annual and Mid-Year Meetings. During each fiscal year of Foundation the Leadership Council shall hold an annual meeting ("Annual Meeting") and a second meeting (the "Mid-Year Meeting") each on a date and at a place and time designated by the President.
- (b) Special Meetings. Special meetings of the Leadership Council ("Special Meetings") may be called by the Chair of the Board or by the Board and shall be called by the Chair of the Board at the request in writing to the Secretary of 33-1/3% or more of the Eligible Chapters. The President shall designate the date,

time and place of all Special Meetings. All requests for a Special Meeting shall specify the purpose or purposes for the meeting.

- (c) Notice. Written notice of all meetings of the Leadership Council shall be given to each Eligible Chapter by the Secretary or his or her designee at least 45 days prior to the date of such meeting and shall include the place, date and hour of the meeting. Notices of an Annual Meeting or Mid-Year Meeting need not include the purpose or purposes of the meeting. Notices of a Special Meeting shall include the purpose or purposes of the meeting and indicate who or which Eligible Chapters called the meeting. For Special Meetings called at the request of Eligible Chapters, notice shall not be given later than 20 business days after the request has been received by the Secretary.
- (d) Adjournment. If an Annual Meeting, Mid-Year Meeting or Special Meeting is adjourned to a different date, time or place, a notice of the new date, time or place is not required if the new date, time or place is announced at the meeting before adjournment.

Section 3.3. QUORUM

Delegates of 33-1/3% of the Eligible Chapters shall constitute a quorum at all meetings of the Leadership Council.

Section 3.4. VOTING RIGHTS

- (a) Eligible Chapters. An "Eligible Chapter" is a Chapter that is not a Provisional Chapter and is not on Probation or Inactive Status.
- (b) Record Dates. The record date for notice of meetings of the Leadership Council shall be the date upon which such notice is sent. The record date for casting of votes at a meeting of the Leadership Council shall be the date that such meeting first convenes. The record date for determining whether the requisite number of Eligible Chapters shall have requested a Special Meeting shall be the close of business on the 30th day before delivery of the demand or demands for such Special Meeting to Foundation. Any determination of whether a Chapter is an Eligible Chapter for other purposes of these bylaws shall be made on the date when such determination is relevant to the action or actions being taken by or with respect to such Chapter.
- (c) Number of Votes; Manner of Acting. Each Delegate shall be entitled to one vote on each matter submitted to a vote at any meeting of the Leadership Council. No cumulative or proxy voting is permitted. Except as is otherwise provided in the Articles or in these bylaws, all Leadership Council action shall be adopted or rejected by a majority of the Delegates voting at a meeting of the Leadership Council at which a quorum is present.

Section 3.5. RIGHTS, POWERS, AND PRIVILEGES

The Leadership Council shall have only the following rights and powers:

- (a) **Advisory Resolutions.** To submit advisory, nonbinding resolutions to the Board.
- (b) **Corporate Documents.** Upon a vote of two-thirds of the Delegates constituting the Leadership Council, direct the Board to amend these bylaws and the Articles to be identical to said documents as they existed on September 10, 2004 and, upon such vote, the Board shall, at its next meeting, make such amendments.
- (c) **Referred Matters.** Discuss and take action on all matters referred by the Chair of the Board or the Board to the Leadership Council.
- (d) **Chapter Agreement.** Upon a resolution of the Board requesting a specific change or changes to the Chapter Agreement, amend the Chapter Agreement in the manner requested by the Board upon a vote of two-thirds of the Delegates present and voting at a meeting of the Leadership Council.
- (e) **Council Leaders.** Elect four persons as non-voting advisors to the Board ("Council Leaders"), two of whom shall be elected at each Annual Meeting by a plurality vote for a two-year term, remove any Council Leaders, with or without cause, at any meeting by a vote of two-thirds of the Delegates present and voting at such meeting, establish the nominating procedures for the Council Leaders, and fill any vacancy in a Council Leader position for the remaining term. One Council Leader elected at each Annual Meeting shall be a paid staff person of a Chapter and the other Council Leader elected at each Annual Meeting shall be a volunteer with a Chapter. The effect of the election procedures set forth in this Section 3.5(e) shall be to have four Council Leaders serving staggered two-year terms.

Section 3.6. COUNCIL CHAIR AND VICE-CHAIR

- (a) **Election and Term.** Following each Annual Meeting, the Council Leaders shall elect from among themselves a "Council Chair" and a "Council Vice-Chair," one of whom shall be a paid staff person of a Chapter and the other of whom shall be a volunteer with a Chapter. The terms of the Council Chair and Council Vice-Chair shall commence upon election and shall expire at the adjournment of the next following Annual Meeting. No person shall be eligible to serve more than two consecutive terms as Council Chair or as Council Vice-Chair.
- (b) **Duties.** The Council Chair shall chair all meetings of the Leadership Council and perform such duties as may be established by the Leadership Council. The Council Vice-Chair shall act in the place of the Council Chair in the absence of the Council Chair and perform such duties as may be established by the Leadership Council.
- (b) **Resignation.** The Council Chair and Council Vice-Chair may resign such positions at any time by giving written notice to the Secretary, and a Council

Leader may resign at any time in the same manner. Any such resignation shall take effect at the time specified therein or, if no time is specified, immediately upon receipt by the Secretary.

Section 3.7. RESOLUTIONS

Resolutions within the power of the Leadership Council may be made from the floor at the Annual Meeting or the Mid-Year Meeting but for a Special Meeting must be contained in the request for Special Meeting and shall be enclosed with the Meeting notice.

ARTICLE 4
THE BOARD

Section 4.1. GENERAL

The business and affairs of Foundation shall be governed by a board of directors (the "Board") unless any powers are otherwise delegated by the Articles.

Section 4.2. NUMBER

The Board shall consist of not less than 15 nor more than 25 directors ("Directors"). The exact number of Directors, within the limits contained in this Section 4.2 to serve from time to time, shall be determined by a vote of a majority of the Directors then constituting the Board not counting any vacancies (a "Majority of the Board").

Section 4.3. NOMINATION AND ELECTION OF DIRECTORS

Candidates for Directors shall be nominated by the Governance Committee and may be elected by the Board at any meeting of the Board.

Section 4.4. TERM

- (a) Length of Term. The term of each Director shall commence upon his or her election and shall expire at the end of the first, second or third First Regular Meeting following his or her election as determined by the Board at the time of such election.
- (b) Term Limit. No person shall be elected to a term as a Director which would, by fulfillment of such term, cause such Director to serve more than six years and nine months on the Board, during any seven year and six month period.

Section 4.5. RESIGNATION AND REMOVAL

- (a) Resignation. Any Director may resign at any time by giving written notice to the Secretary. The resignation shall take effect at the time specified therein or, if no time is specified, immediately upon receipt by the Secretary.

- (b) Removal. Any Director may be removed with or without cause by a two-thirds vote of the Board present and voting at a meeting of the Board where a quorum is present.
- (c) Suspension. Any Director may be suspended at any time for a period not to exceed 21 days by a vote of not less than two-thirds of the voting members of the Executive Committee. The Executive Committee may suspend a Director for any reason. A suspended Director shall have no rights or authority as a Director during such suspension including, without limitation, the right to attend or vote at any meeting of the Board. A suspended Director shall not be used in calculating any quorum or voting percentage requirement under these bylaws during the period of his or her suspension.

Section 4.6. VACANCIES

Any vacancy occurring on the Board prior to the expiration of the term for such seat may, but need not be, filled by the Board. A Director elected to fill a vacancy shall be elected to serve for the remaining term of the seat vacated.

Section 4.7. EX-OFFICIO AND HONORARY DIRECTORS

The Board, in its sole discretion, may elect such ex-officio, honorary, or advisory members to assist the Board as the Board shall determine; provided, however, such ex-officio, honorary and advisory members shall have no vote and shall not be counted in determining any quorum of Directors.

Section 4.8. MEETINGS

- (a) Regular Meetings. "Regular Meetings" shall be held once each fiscal quarter at the date, time and place designated by the Chair of the Board. The Regular Meeting held during the first fiscal quarter shall be the "First Regular Meeting".
- (b) Special Meetings. "Special Meetings of the Board" may be called by the Chair of the Board or a Majority of the Board. The person or persons calling the Special Meeting of the Board shall fix the date, time and place for holding such Special Meeting of the Board.
- (c) Notice. Written notice of any meeting of the Board shall be given to each Director by the Secretary or his or her designee at least 15 days prior to the meeting date.

Section 4.9. QUORUM AND PROCEDURE

- (a) Quorum. A Majority of the Board shall constitute a quorum of the Board.
- (b) Manner of Acting. Unless a greater majority is specifically required by the Articles or these bylaws, the affirmative vote of a majority of Directors present at a meeting of the Board where a quorum is present shall be the act of the Board.

- (c) Presiding Officer. Whenever present, the Chair of the Board shall preside at meetings of the Board. If the Chair of the Board is not present at a meeting of the Board then the Chair-Elect, if present, shall preside. In the absence of the Chair of the Board and the Chair-Elect, the Board shall elect a presiding officer for such meeting.

Section 4.10. QUALIFICATIONS

- (a) Compensation. No Director shall be a salaried employee of Foundation or any Chapter or receive a salary or other compensation for his or her services as a member of the Board. By resolution of the Board, the Directors may be paid their reasonable expenses, if any, of attendance at each meeting of the Board.
- (b) Prohibition. No Director shall be a voting member of the board of directors of any Chapter; provided, however, that upon request of the Chapter Performance Committee a Director may serve on the board of a chapter that has been placed on Probation or Inactive Status during the pendency of such status.

ARTICLE 5 OFFICERS

Section 5.1. NUMBER AND METHOD OF SELECTION

The Chair of the Board, the Chair-Elect, the President, the Secretary and the Treasurer shall be officers of Foundation. In addition, the Board or the President may appoint such other officers and assistant officers and assign such duties to such officers as the Board or the President may deem necessary. Any individual may serve in more than one office of Foundation. Only the Chair of the Board and Chair-Elect must be Directors.

Section 5.2. ELECTION OR APPOINTMENT AND TERM OF OFFICE

The "Chair-Elect" shall be elected by the vote of a Majority of the Board not earlier than the First Regular Meeting and no later than the fourth fiscal quarter Regular Meeting. The Chair-Elect shall assume the office of Chair of the Board at the First Regular Meeting following his or her election for a term to expire at the next First Regular Meeting following the assumption of the office of Chair of the Board. In no event shall the Chair of the Board serve in that office longer than 35 consecutive months. All officers other than the Chair of the Board, the Chair-Elect and any officers appointed by the President shall be elected at each First Regular Meeting by the Board for a term to expire at the next First Regular Meeting. Officers appointed by the President shall serve at the pleasure of the President. Subject to resignation or removal as provided in these bylaws, each officer shall hold office until his or her successor, if any, shall have been duly elected or appointed and qualified.

Section 5.3. RESIGNATION AND REMOVAL

- (a) Resignation. Any officer may resign at any time by giving written notice to the Secretary. The resignation shall take effect at the time specified therein or, if no time is specified, immediately upon receipt by the Secretary.

- (b) Removal. Any officer may be removed with or without cause by the vote of a Majority of the Board. Any officer appointed by the President may be removed with or without cause by the President.

Section 5.4. VACANCIES

A vacancy in any office elected by the Board may be filled by the Board for the unexpired term of the seat vacated.

Section 5.5. CHAIR OF THE BOARD

The "Chair of the Board" shall be the chairperson of the Board, a member and chairperson of the Executive Committee and, at his or her option, an ex-officio, non-voting member of any other Committees. The Chair of the Board shall perform all duties incident to the office of Chair of the Board and such other duties as may be assigned by the Board.

Section 5.6. CHAIR-ELECT

The Chair of the Board may serve as Chair-Elect subject to the limitations on his or her consecutive service as Chair of the Board. In the Chair of the Board's absence or in the event of his or her death, resignation, inability or refusal to act, the Chair-Elect shall assume the duties and powers of the Chair of the Board. The Chair-Elect shall, at his or her option, be an ex-officio, non-voting member of any Committees. The Chair-Elect shall perform such other duties as from time to time may be assigned by the Chair of the Board or by the Board.

Section 5.7. PRESIDENT

The "President" shall be the chief executive officer of Foundation and shall perform such duties as are required by these bylaws, all duties incident to the office of President and such other duties as may be assigned by the Board.

Section 5.8. SECRETARY

The "Secretary" shall perform such duties as are required by these bylaws, all duties incident to the office of Secretary and such other duties as may be assigned by the President or by the Board.

Section 5.9. TREASURER

The "Treasurer" shall perform all duties incident to the office of Treasurer and such other duties as may be assigned by the President or by the Board.

Section 5.10. SALARIES

No officer who is also a Director shall be paid a salary or receive compensation for service to Foundation as an officer.

ARTICLE 6
COMMITTEES

Section 6.1. GENERALLY

In addition to the Committees identified in this Article, the Board may create such committees as the Board shall deem advisable and dissolve the same at any time. Such committees shall be comprised of such persons as the Board shall choose, to serve terms as specified by the Board. Except for the Executive Committee, the Board shall designate the chairperson of each committee. All committees existing or created pursuant to this Article are referred to as "Committees".

Section 6.2. DELEGATION OF AUTHORITY

Except as otherwise set forth in the Articles, only a Committee elected by the vote of a Majority of the Board and comprised only of Directors (a "Board Committee") may be delegated the authority of the Board subject to any limitations provided by law.

Section 6.3. ORGANIZATION; PROCEDURES

Each Committee shall submit a charter regarding its purpose, activities, goals and rules governing the date, time and place of holding meetings, notices of meetings and procedures to the Board for review and adoption. Meetings of a Committee may be called either by the chairperson of the Committee or a majority of the voting members then constituting the Committee. The chairperson of the Committee shall preside at all meetings of the Committee. If the chairperson is absent from any meeting, the Committee may appoint a chairperson for the meeting.

Section 6.4. QUORUM AND MANNER OF ACTING

Unless otherwise provided in these bylaws or by resolution of the Board, a majority of the voting members of a Committee, without counting any vacant seats on the Committee, shall constitute a quorum and the affirmative vote of a majority of voting members of the Committee present at a meeting where a quorum is present shall be the act of the Committee.

Section 6.5. RESIGNATION AND REMOVAL

Any member of a Committee may resign at any time by giving written notice to the Secretary. The resignation shall take effect at the time specified therein or, if no time is specified, immediately upon receipt by the Secretary. A member of a Committee may be removed with or without cause by the vote of a Majority of the Board.

Section 6.6. VACANCIES

Vacancies on any Committee may, but need not be, filled for the unexpired term by the vote of a Majority of the Board.

Section 6.7. EXECUTIVE COMMITTEE

The "Executive Committee" shall be a Board Committee. The Chair of the Board shall be a member of the Executive Committee and shall act as its chairperson. The Executive Committee shall be comprised of such other Directors as the Board shall determine.

Section 6.8. CHAPTER MEMBERS AND DIRECTOR MEMBERS

- (a) Definitions. Members of the Resource Development & Branding Committee, the Chapter Performance Committee, the Audit and Finance Committee, and the Governance Committee who are not Directors are referred to herein as "Chapter Members". Members of the Resource Development & Branding Committee, Audit and Finance Committee, Chapter Performance Committee and the Governance Committee who are Directors are referred to herein as "Director Members".
- (b) Qualification and Election.
 - (i) Chapter Members shall be nominated either by the Leadership Council or the Governance Committee.
 - (ii) Chapter Members and Director Members shall be elected by the Board at its First Regular Meeting for a term commencing on the date of election and ending on the date of the next First Regular Meeting.
 - (iii) If a Chapter Member is appointed to the Board, such member shall be deemed, automatically and without any action on his or her part, to have immediately resigned from the Committee on which he or she served as a Chapter Member.

Section 6.9. CHAPTER PERFORMANCE COMMITTEE

- (a) Composition. The "Chapter Performance Committee" shall be comprised of four Director Members and three Chapter Members.
- (b) Responsibilities. The Chapter Performance Committee shall be responsible for the duties specifically assigned to it in the Articles, the Chapter Agreement and these bylaws and such further duties as may be assigned by the Board.

Section 6.10. GOVERNANCE COMMITTEE

- (a) Composition. The "Governance Committee" shall be comprised of three Director Members and four Chapter Members.
- (b) Duties. The Governance Committee shall be responsible for (i) advising the Board regarding recruitment, training and retention of Directors, (ii) reviewing all candidates for Directors and Chapter Members and making recommendations to the Board with regard thereto, (iii) monitoring compliance with any policies

adopted by the Board regarding attendance and Board giving, and (iv) for performing such further duties as may be assigned by the Board.

Section 6.11. RESOURCE DEVELOPMENT & BRANDING COMMITTEE

- (a) Composition. The "Resource Development & Branding Committee" shall be comprised of three Director Members and four Chapter Members.
- (b) Duties. The Resource Development & Branding Committee shall develop, propose, evaluate and advise the Board on implementation of Foundation's fundraising efforts and perform such further duties as may be assigned by the Board.

Section 6.12. AUDIT AND FINANCE COMMITTEE

- (a) Composition. The "Audit and Finance Committee" shall be comprised of four Director Members and three Chapter Members.
- (b) Duties. The Audit and Finance Committee shall be responsible for review, analysis and advising the Board on planning of Foundation's finances and such further duties as may be assigned by the Board.

ARTICLE 7
ACTS WITHOUT A MEETING

Section 7.1. UNANIMOUS CONSENT

Any act of the Board may be taken without a meeting if a consent in writing setting forth the act is signed by all of the Directors. Any act of any Committee may be taken without a meeting if a consent in writing setting forth the act is signed by all of the Committee members entitled to vote on such matter.

ARTICLE 8
NOTICES

Section 8.1. NOTICES

Whenever notice is required by law or by these bylaws to be given to any person or entity, such notice may be given in writing by depositing the same in the United States Postal Service first class mail, postage paid; delivered to a recognized national overnight delivery service; or sent by facsimile or e-mail transmission, addressed to such person or entity, at his, her or its address as the same appears on the records of Foundation. Delivery of notice shall be deemed complete and effective 3 days after deposit in the mail, one day after delivery to a delivery service, upon facsimile transmission, or upon transmission by e-mail.

Section 8.2. WAIVER OF NOTICE

A waiver of any notice in writing and signed by the Director, officer, Delegate, authorized representative of a Chapter or a Committee member, whether signed before or after

the time stated in said waiver for holding a meeting or other action, shall be the equivalent to the giving of notice required to be given to such Director, officer, Delegate, Chapter or Committee member. Attendance of any individual or agent at any meeting under these bylaws for which notice was required shall constitute waiver of notice of such meeting as to such person or the entity on behalf of which such person is acting, except when the individual attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened. Any informalities and any irregularities in calls, the manner of voting, credentials and method of ascertaining those present at any meeting under these bylaws, shall be deemed waived if no objection is made at the meeting.

ARTICLE 9 CONFLICTS OF INTEREST

Section 9.1. DISCLOSURE BY DIRECTORS

No contract or other transaction between Foundation and any individual, person or other entity, and no act of Foundation, shall in any way be affected or invalidated by the fact that any Directors are pecuniarily or otherwise interested in, or are owners, partners, directors, managers, officers or employees of such other entity. Foundation may enter into any contract or transaction with any entity of which a Director may be an owner, partner, director, manager, officer or employee or may be pecuniarily or otherwise interested in, provided such Director's interest is disclosed or is known to members of the Board then present prior to the Board's vote on such contract or transaction. Such contract or transaction shall be approved or ratified, if at all, by a vote of the Board without counting the vote of any interested Director. Any Director who is also an owner, partner, director, manager, officer, or employee of such other entity, or is so interested, may be counted in determining the existence of a quorum at any meeting of the Board that shall authorize such contract or transaction, with like force and effect as if he or she were not such an owner, partner, director, manager, officer or employee or not so interested. However, such Director shall not have the right to vote on such contract or transaction.

Section 9.2. CONFLICTS

Any Delegate, Committee member, or other person entitled to vote under these bylaws shall disclose any conflict and abstain from voting on any matter where the decision subject to such vote shall have a direct and individual effect upon the rights or interests of such person or the Chapter, if any, with which such person is affiliated. The chairperson of the meeting where such vote is taken shall conclusively rule on whether any matter requires the abstention under this section of any person or persons otherwise entitled to vote.

ARTICLE 10 GENERAL PROVISIONS

Section 10.1. KNOWN PLACE OF BUSINESS

The known place of business of Foundation shall be located in Phoenix, Arizona or at such other location as determined by the Board from time to time.

Section 10.2. FISCAL YEAR

The fiscal year of Foundation shall be determined by the Board.

Section 10.3. PARLIAMENTARY AUTHORITY

The rules contained in the current edition of The Modern Rules of Order shall govern Foundation in all cases in which they are applicable and in which they are not inconsistent with the Articles, these bylaws and any special rules of order Foundation may adopt.

ARTICLE 11
AMENDMENTS

Section 11.1. AMENDMENT

These bylaws and the Articles may be amended by a two-thirds vote of the Directors constituting the Board, except that Sections 3.5(b) and 6.10 of these Bylaws and Articles II and XII B of the Articles may not be amended by the Board unless the Leadership Council has consented to the amendment by a vote of two-thirds of the Delegates constituting the Leadership Council.

DEFINED TERMS

<u>TERM</u>	<u>SECTION WHERE DEFINED</u>
" <u>Annual Meeting</u> "	Section 3.2(a)
" <u>Articles</u> "	Section 1.2
" <u>Audit and Finance Committee</u> "	Section 6.12(a)
" <u>Board</u> "	Section 4.1
" <u>Board Committee</u> "	Section 6.2
" <u>Chair of the Board</u> "	Section 5.5
" <u>Chair-Elect</u> "	Section 5.2
" <u>Chapter Action Meeting</u> "	Section 2.2(c)
" <u>Chapter Agreement</u> "	Section 2.1
" <u>Chapter Performance Committee</u> "	Section 6.9(a)
" <u>Chapter Members</u> "	Section 6.8(a)
" <u>Chapter Territory</u> "	Section 2.4
" <u>Chapters</u> "	Section 2.1
" <u>Committees</u> "	Section 6.1
" <u>Council Chair</u> "	Section 3.6(a)
" <u>Council Vice-Chair</u> "	Section 3.6(a)
" <u>Council Leaders</u> "	Section 3.5(e)
" <u>Delegate</u> "	Section 3.1
" <u>Director Members</u> "	Section 6.8(a)
" <u>Directors</u> "	Section 4.2
" <u>Eligible Chapter</u> "	Section 3.4(a)
" <u>Executive Committee</u> "	Section 6.7
" <u>First Regular Meeting</u> "	Section 4.8(a)
" <u>Foundation</u> "	Section 1.1

<u>TERM</u>	<u>SECTION WHERE DEFINED</u>
" <u>Foundation's Purpose</u> "	Section 1.2
" <u>Resource Development & Branding Committee</u> "	Section 6.11(a)
" <u>Governance Committee</u> "	Section 6.10(a)
" <u>Headquarters Location</u> "	Section 2.4
" <u>Inactive Status</u> "	Section 2.5
" <u>Leadership Council</u> "	Section 3.1
" <u>Majority of the Board</u> "	Section 4.2
" <u>Mid-Year Meeting</u> "	Section 3.2(a)
" <u>President</u> "	Section 5.7
" <u>Probation</u> "	Section 2.5
" <u>Provisional Chapter</u> "	Section 2.2(b)
" <u>Provisional Period</u> "	Section 2.2(b)
" <u>Regular Meetings</u> "	Section 4.8(a)
" <u>Revocation</u> "	Section 2.5
" <u>Secretary</u> "	Section 5.8
" <u>Special Meetings of the Board</u> "	Section 4.8(b)
" <u>Special Meetings</u> "	Section 3.2(b)
" <u>Treasurer</u> "	Section 5.9

Make-A-Wish Foundation of America

EIN: 86-0481941

For Tax Year Ending 8/31/2008

Fixed Asset Detail

Asset	Placed in Service	Cost	Method	Life	Current Depr	A/d
Furniture & Fixtures	various	708,582	SL	5	7,766	680,797
Computers & Software	various	1,387,345	SL	3	262,301	1,181,502
Equipment	various	257,359	SL	5	5,041	226,143
Leasehold improvement	various	239,183	SL	various	19,246	202,184
Website Development	various	558,985	SL	various	138,265	222,888
totals		3,151,454			432,619	2,513,514

Totals to Form 990 Part IV, Line 57

Form 990, Part II, Line 42(A)

Capital Gains and Losses

2007

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1041, Form 5227, or Form 990-T. See the separate instructions for Form 1041 (also for Form 5227 or Form 990-T, if applicable).

Name of estate or trust

Employer identification number

MAKE-A-WISH FOUNDATION OF AMERICA

86-0481941

Note: Form 5227 filers need to complete only Parts I and II.

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see page 40 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a					

b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b	1b	1,349.
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2	
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	
4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2006 Capital Loss Carryover Worksheet	4	()
5 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back. ▶	5	1,349.

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see page 40 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a					

b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b.	6b	13,228.
7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	
8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	
9 Capital gain distributions	9	
10 Gain from Form 4797, Part I	10	
11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2006 Capital Loss Carryover Worksheet	11	()
12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back. ▶	12	13,228.

Part III Summary of Parts I and II Caution: Read the instructions before completing this part.		(1) Beneficiaries' (see page 41)	(2) Estate's or trust's	(3) Total
13	Net short-term gain or (loss)	13		1,349.
14	Net long-term gain or (loss):			
a	Total for year	14a		13,228.
b	Unrecaptured section 1250 gain (see line 18 of the wrksht.)	14b		
c	28% rate gain	14c		
15	Total net gain or (loss). Combine lines 13 and 14a	15		14,577.

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 14a and 15, column (2), are net gains, go to Part V, and do not complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the Capital Loss Carryover Worksheet, as necessary.

Part IV Capital Loss Limitation		16
16	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of: a The loss on line 15, column (3) or b \$3,000.	()

Note: If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the Capital Loss Carryover Worksheet on page 42 of the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part only if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.

Caution: Skip this part and complete the worksheet on page 43 of the instructions if:

- Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

Form 990-T trusts. Complete this part only if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet on page 43 of the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)	17		
18	Enter the smaller of line 14a or 15 in column (2) but not less than zero	18		
19	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	19		
20	Add lines 18 and 19	20		
21	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0-	21		
22	Subtract line 21 from line 20. If zero or less, enter -0-	22		
23	Subtract line 22 from line 17. If zero or less, enter -0-	23		
24	Enter the smaller of the amount on line 17 or \$2,150	24		
25	Is the amount on line 23 equal to or more than the amount on line 24? <input type="checkbox"/> Yes. Skip lines 25 through 27; go to line 28 and check the "No" box. <input type="checkbox"/> No. Enter the amount from line 23	25		
26	Subtract line 25 from line 24	26		
27	Multiply line 26 by 5% (.05)			27
28	Are the amounts on lines 22 and 26 the same? <input type="checkbox"/> Yes. Skip lines 28 thru 31; go to line 32. <input type="checkbox"/> No. Enter the smaller of line 17 or line 22	28		
29	Enter the amount from line 26 (If line 26 is blank, enter -0-)	29		
30	Subtract line 29 from line 28	30		
31	Multiply line 30 by 15% (.15)			31
32	Figure the tax on the amount on line 23. Use the 2007 Tax Rate Schedule on page 27 of the instructions			32
33	Add lines 27, 31, and 32			33
34	Figure the tax on the amount on line 17. Use the 2007 Tax Rate Schedule on page 27 of the instructions			34
35	Tax on all taxable income. Enter the smaller of line 33 or line 34 here and on line 1a of Schedule G, Form 1041 (or line 36 of Form 990-T)			35

Continuation Sheet for Schedule D
(Form 1041)

2007

Department of the Treasury
Internal Revenue Service

▶ See instructions for Schedule D (Form 1041).
▶ Attach to Schedule D to list additional transactions for lines 1a and 6a.

Name of estate or trust
MAKE-A-WISH FOUNDATION OF AMERICA

Employer identification number
86-0481941

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

(a) Description of property (Example: 100 sh. 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see page 40 of the instructions)	(e) Cost or other basis (see page 40 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1a PUBLIC SECURITIES			700,000.	698,651.	1,349.

1b. Total. Combine the amounts in column (f). Enter here and on Schedule D, line 1b **1,349.**
For Paperwork Reduction Act Notice, see the Instructions for Form 1041. Schedule D-1 (Form 1041) 2007

Name of estate or trust as shown on Form 1041. Do not enter name and employer identification number if shown on the other side

Employer identification number

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

(a) Description of property (Example: 100 sh. 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see page 40 of the instructions)	(e) Cost or other basis (see page 40 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
6a PUBLIC SECURITIES	N/A	N/A	1,154,889.	1,141,661.	13,228.

6b. Total. Combine the amounts in column (f). Enter here and on Schedule D, line 6b **13,228.**

JSA
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