

Form **990**

# 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)

OMB No. 1545-0047

# 2006

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

**A For the 2006 calendar year, or tax year beginning** 09/01, 2006, and ending 08/31/2007

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization MAKE-A-WISH FOUNDATION OF AMERICA	<b>D</b> Employer identification number 86-0481941
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 3550 NORTH CENTRAL AVE., SUITE 300	<b>E</b> Telephone number (602) 279-9474
	City or town, state or country, and ZIP + 4 PHOENIX, AZ 85012	<b>F</b> Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ▶
	Please use IRS label or print or type. See Specific Instructions.	

• 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? (If "No," attach a list. See instructions.)  Yes  No

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 ▶ 53,052,277.

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

<b>1</b> Contributions, gifts, grants, and similar amounts received:				
<b>a</b>	Contributions to donor advised funds	<b>1a</b>		
<b>b</b>	Direct public support (not included on line 1a)	<b>1b</b>	44,793,475.	
<b>c</b>	Indirect public support (not included on line 1a)	<b>1c</b>	2,058,117.	
<b>d</b>	Government contributions (grants) (not included on line 1a)	<b>1d</b>		
<b>e</b>	Total (add lines 1a through 1d) (cash \$ 46,684,941. noncash \$ 166,651.)	<b>1e</b>		46,851,592.
<b>2</b>	Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>		268,547.
<b>3</b>	Membership dues and assessments	<b>3</b>		4,303,697.
<b>4</b>	Interest on savings and temporary cash investments	<b>4</b>		398,763.
<b>5</b>	Dividends and interest from securities	<b>5</b>		368,157.
<b>6 a</b>	Gross rents	<b>6a</b>		
<b>b</b>	Less: rental expenses	<b>6b</b>		
<b>c</b>	Net rental income or (loss). Subtract line 6b from line 6a	<b>6c</b>		
<b>7</b>	Other investment income (describe ▶ STMT 1)	<b>7</b>		25,442.
<b>8 a</b>	Gross amount from sales of assets other than inventory	(A) Securities	509,768.	<b>8a</b>
<b>b</b>	Less: cost or other basis and sales expenses	(B) Other		<b>8b</b>
<b>c</b>	Gain or (loss) (attach schedule) . STMT 3I		-4,584.	<b>8c</b>
<b>d</b>	Net gain or (loss). Combine line 8c, columns (A) and (B)			<b>8d</b>
<b>9</b>	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>			
<b>a</b>	Gross revenue (not including \$ of contributions reported on line 1b)	<b>9a</b>		
<b>b</b>	Less: direct expenses other than fundraising expenses	<b>9b</b>		
<b>c</b>	Net income or (loss) from special events. Subtract line 9b from line 9a	<b>9c</b>		
<b>10 a</b>	Gross sales of inventory, less returns and allowances . STMT 2.	<b>10a</b>	7,975.	
<b>b</b>	Less: cost of goods sold	<b>10b</b>		
<b>c</b>	Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	<b>10c</b>		7,975.
<b>11</b>	Other revenue (from Part VII, line 103)	<b>11</b>		318,336.
<b>12</b>	<b>Total revenue.</b> Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	<b>12</b>		52,537,925.
<b>13</b>	Program services (from line 44, column (B))	<b>13</b>		9,828,110.
<b>14</b>	Management and general (from line 44, column (C))	<b>14</b>		4,319,996.
<b>15</b>	Fundraising (from line 44, column (D))	<b>15</b>		7,188,244.
<b>16</b>	Payments to affiliates (attach schedule) . STMT 4.	<b>16</b>		22,273,033.
<b>17</b>	<b>Total expenses.</b> Add lines 16 and 44, column (A)	<b>17</b>		43,609,383.
<b>18</b>	Excess or (deficit) for the year. Subtract line 17 from line 12	<b>18</b>		8,928,542.
<b>19</b>	Net assets or fund balances at beginning of year (from line 73, column (A))	<b>19</b>		11,188,536.
<b>20</b>	Other changes in net assets or fund balances (attach explanation) . STMT 5. STMT 6.	<b>20</b>		-2,927,874.
<b>21</b>	Net assets or fund balances at end of year. Combine lines 18, 19, and 20	<b>21</b>		17,189,204.

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

Form 990 (2006)

**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
<b>22a</b> Grants paid from donor advised funds (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>				
<b>22b</b> Other grants and allocations (attach schedule) (cash \$ <u>499,070.</u> noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	499,070.	499,070.	STMT 7	
<b>23</b> Specific assistance to individuals (attach schedule)				
<b>24</b> Benefits paid to or for members (attach schedule)				
<b>25a</b> Compensation of current officers, directors, key employees, etc. listed in Part V-A (attach schedule)	1,326,413.	521,105.	569,024.	236,284.
<b>b</b> Compensation of former officers, directors, key employees, etc. listed in Part V-B (attach schedule)				
<b>c</b> 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) (attach schedule)				
<b>26</b> Salaries and wages of employees not included on lines 25a, b, and c	4,119,853.	1,902,760.	1,295,880.	921,213.
<b>27</b> Pension plan contributions not included on lines 25a, b, and c	86,863.	43,307.	22,905.	20,651.
<b>28</b> Employee benefits not included on lines 25a - 27	315,301.	151,429.	91,920.	71,952.
<b>29</b> Payroll taxes	387,358.	180,436.	121,893.	85,029.
<b>30</b> Professional fundraising fees	228,808.			228,808.
<b>31</b> Accounting fees	1,141,647.	1,059,755.	81,892.	
<b>32</b> Legal fees	48,173.		48,173.	
<b>33</b> Supplies	72,797.	29,512.	24,182.	19,103.
<b>34</b> Telephone	73,551.	36,774.	20,593.	16,184.
<b>35</b> Postage and shipping	2,574,341.	925,621.	329,291.	1,319,429.
<b>36</b> Occupancy	380,273.	176,279.	109,548.	94,446.
<b>37</b> Equipment rental and maintenance	98,016.	47,526.	29,608.	20,882.
<b>38</b> Printing and publications	5,442,998.	1,986,678.	713,564.	2,742,756.
<b>39</b> Travel	495,767.	286,748.	61,575.	147,444.
<b>40</b> Conferences, conventions, and meetings	545,664.	361,089.	76,501.	108,074.
<b>41</b> Interest				
<b>42</b> Depreciation, depletion, etc. (attach schedule)	359,172.	174,663.	104,327.	80,182.
<b>43</b> Other expenses not covered above (itemize):				
<b>a</b> MEMBERSHIP DUES	362,388.	283,867.	77,636.	885.
<b>b</b> INSURANCE	560,727.	394,939.	157,291.	8,497.
<b>c</b> MISCELLANEOUS	384,143.	51,123.	183,155.	149,865.
<b>d</b> OTHER PROFESSIONAL FEES	1,833,027.	715,429.	201,038.	916,560.
<b>e</b>				
<b>f</b>				
<b>g</b>				
<b>44</b> Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15).	21,336,350.	9,828,110.	4,319,996.	7,188,244.

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 \$ 8,192,516. ; (ii) the amount allocated to Program services \$ 2,946,429. ;  
 (iii) the amount allocated to Management and general \$ 1,036,036. ; and (iv) the amount allocated to Fundraising \$ 4,210,051.

**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? <b>SEE STATEMENT 11</b>	Program Service Expenses
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.)	(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
<b>a</b> <u>THE FOUNDATION ("FDN") PERFORMS ACTIVITIES THAT PROMOTE THE DEVELOPMENT AND HANDLING OF WISH RESOURCES, AND SUPPORTS CHAPTERS (501(C)(3) ORGS.) IN THE ADMINISTRATION OF THEIR WISH PROGRAMS. DURING FY07 THE NATIONAL ORG DISTRIBUTED \$22,000,000 TO THE CHAPTERS TO GRANT SUCH WISHES. THE FDN HAS 69 ACTIVE CHAPTERS. SEE STATEMENT 11.</u> (Grants and allocations \$ <u>499,070.</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	9,828,110.
<b>b</b> _____ _____ _____ _____ _____ (Grants and allocations \$ _____ ) If this amount includes foreign grants, check here <input type="checkbox"/>	
<b>c</b> _____ _____ _____ _____ _____ (Grants and allocations \$ _____ ) If this amount includes foreign grants, check here <input type="checkbox"/>	
<b>d</b> _____ _____ _____ _____ _____ (Grants and allocations \$ _____ ) If this amount includes foreign grants, check here <input type="checkbox"/>	
<b>e</b> Other program services (attach schedule) (Grants and allocations \$ _____ ) If this amount includes foreign grants, check here <input type="checkbox"/>	
<b>f</b> Total of Program Service Expenses (should equal line 44, column (B), Program services) . . . . .	9,828,110.

**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
<b>Assets</b>	45 Cash - non-interest-bearing		45	
	46 Savings and temporary cash investments	5,176,591.	46	9,284,436.
	47a Accounts receivable	47a 488,737.		
	b Less: allowance for doubtful accounts	47b 5,000.	664,426.	47c 483,737.
	48a Pledges receivable	48a 3,200,349.		
	b Less: allowance for doubtful accounts	48b	3,631,038.	48c 3,200,349.
	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		24,112.	52 102,612.
	53 Prepaid expenses and deferred charges		695,622.	53 1,156,679.
	54a Investments - publicly-traded securities STMT 12 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		6,458,153.	54a 8,019,722.
	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 2,837,256.			
b Less: accumulated depreciation (attach schedule) STMT 3	57b 2,080,897.	635,585.	57c 756,359.	
58 Other assets, including program-related investments (describe STMT 13)		52,922.	58 36,250.	
59 <b>Total assets</b> (must equal line 74). Add lines 45 through 58		17,338,449.	59 23,040,144.	
<b>Liabilities</b>	60 Accounts payable and accrued expenses		60 4,996,646.	5,673,225.
	61 Grants payable		61	
	62 Deferred revenue		74,352.	62 177,715.
	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) STMT 14		900,000.	64b NONE
	65 Other liabilities (describe)		178,915.	65 NONE
66 <b>Total liabilities.</b> Add lines 60 through 65		6,149,913.	66 5,850,940.	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.</b>			
	67 Unrestricted		67 6,986,209.	13,082,987.
	68 Temporarily restricted		68 3,706,428.	3,153,848.
	69 Permanently restricted		69 495,899.	952,369.
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.</b>			
	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 <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)		11,188,536.	73 17,189,204.
	74 <b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73		17,338,449.	74 23,040,144.

**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 . . . . .			<b>a</b>	52,264,193.
b Amounts included on line a but not on Part I, line 12:				
1 Net unrealized gains on investments . . . . .	<b>b1</b>	82,498.		
2 Donated services and use of facilities . . . . .	<b>b2</b>	59,433.		
3 Recoveries of prior year grants . . . . .	<b>b3</b>			
4 Other (specify): <u>SEE STATEMENT 15</u> . . . . .	<b>b4</b>	-203,763.		
Add lines b1 through b4 . . . . .			<b>b</b>	-61,832.
c Subtract line b from line a . . . . .			<b>c</b>	52,326,025.
d Amounts included on Part I, line 12, but not on line a:				
1 Investment expenses not included on Part I, line 6b . . . . .	<b>d1</b>			
2 Other (specify): <u>SEE STATEMENT 16</u> . . . . .	<b>d2</b>	211,900.		
Add lines d1 and d2 . . . . .			<b>d</b>	211,900.
e Total revenue (Part I, line 12). Add lines c and d. . . . .			<b>e</b>	52,537,925.

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

a Total expenses and losses per audited financial statements . . . . .			<b>a</b>	46,263,525.
b Amounts included on line a but not on Part I, line 17:				
1 Donated services and use of facilities . . . . .	<b>b1</b>	59,433.		
2 Prior year adjustments reported on Part I, line 20 . . . . .	<b>b2</b>			
3 Losses reported on Part I, line 20 . . . . .	<b>b3</b>			
4 Other (specify): <u>SEE STATEMENT 17</u> . . . . .	<b>b4</b>	2,798,472.		
Add lines b1 through b4 . . . . .			<b>b</b>	2,857,905.
c Subtract line b from line a . . . . .			<b>c</b>	43,405,620.
d Amounts included on Part I, line 17, but not on line a:				
1 Investment expenses not included on Part I, line 6b . . . . .	<b>d1</b>			
2 Other (specify): <u>SEE STATEMENT 18</u> . . . . .	<b>d2</b>	203,763.		
Add lines d1 and d2 . . . . .			<b>d</b>	203,763.
e Total expenses (Part I, line 17). Add lines c and d. . . . .			<b>e</b>	43,609,383.

**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 19-23</u>		1,269,788.	56,625.	NONE
Directors' and officers' liability insurance premiums have been paid by the organization. This benefit is being reported and is shown in the allocation of Part V.				
CURRENT YEAR PREMIUM: \$51,866				

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

Table with 3 columns: Question, Yes, No. Rows include 75a (21), 75b (X), 75c (X), 75d (X).

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

Table with 5 columns: (A) Name and address, (B) Loans and Advances, (C) Compensation, (D) Contributions to employee benefit plans, (E) Expense account and other allowances.

Part VI Other Information (See the instructions.)

Table with 3 columns: Question, Yes, No. Rows include 76, 77, 78a, 78b, 79, 80a, 81a, 81b.

Part VII 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			59,433.
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	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	
84b	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) organizations. a Were substantially all dues nondeductible by members?	N/A	
85b	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.		
85c	c Dues, assessments, and similar amounts from members		N/A
85d	d Section 162(e) lobbying and political expenditures		N/A
85e	e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		N/A
85f	f Taxable amount of lobbying and political expenditures (line 85d less 85e)		N/A
85g	g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	
85h	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?	N/A	
86a	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12		N/A
86b	b Gross receipts, included on line 12, for public use of club facilities		N/A
87a	501(c)(12) orgs. Enter: a Gross income from members or shareholders		N/A
87b	b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		N/A
88a	88b 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		X
88b	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		X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under:		
	section 4911 <input type="checkbox"/> N/A; section 4912 <input type="checkbox"/> N/A; section 4955 <input type="checkbox"/> N/A		
89b	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		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
89e	e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		X
89f	f All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?		X
89g	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?		X
90a	List the states with which a copy of this return is filed		SEE STATEMENT 24
90b	b Number of employees employed in the pay period that includes March 12, 2006 (See instructions.)		72
91a	The books are in care of		LYNDA HEMPECK Telephone no. 602-279-9474
	Located at		3550 NORTH CENTRAL AVENUE, #300 PHOENIX, AZ ZIP + 4 85012
91b	b 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)

c At any time during the calendar year, did the organization maintain an office outside of the United States?
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

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

Table with 5 main columns: (A) Business code, (B) Amount, (C) Exclusion code, (D) Amount, (E) Related or exempt function income. Rows include Program service revenue (TRAINING CONFERENCE), Membership dues and assessments, Interest on savings and temporary cash investments, Dividends and interest from securities, Net rental income, and Subtotal.

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

Table with 2 columns: 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.

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

Table with 5 columns: (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?
(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?
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). Page 9

**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

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

**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

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

**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

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.

**Please Sign Here**

Signature of officer: David Williams Date: 3/10/08

Type or print name and title: David Williams, President / CEO

**Paid Preparer's Use Only**

Preparer's signature: Rhonda Hemphill Date: 3-7-2008 Check if self-employed:

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

Preparer's SSN or PTIN (See Gen. Inst. X): 36-6055558  
EIN: 36-6055558  
Phone no.: 505-855-7900

Form 990 (2006)

Form **8868**

(Rev. April 2007)

# Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

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  **X**
  - 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).

Section 501(c) corporations 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 section 501(c) corporations 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](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

Type or print  File by the due date for filing your return. See instructions.	Name of Exempt Organization <b>MAKE-A-WISH FOUNDATION OF AMERICA</b>	Employer identification number <b>86-0481941</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>3550 NORTH CENTRAL AVE., SUITE 300</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>PHOENIX, AZ 85012</b>	

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 |

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 section 501(c) corporation required to file Form 990-T) extension of time until **04/15, 2008** 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, 2006** and ending **08/31, 2007**

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	\$	NONE
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.

Form 8868 (Rev. 4-2007)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Organization Exempt Under Section 501(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

**2006**

Department of the Treasury  
Internal Revenue Service

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 2 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 26				

Total number of other employees paid over \$50,000 . . ▶ 24

**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 27		

Total number of others receiving over \$50,000 for professional services . . . . . ▶ 6

**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 28		

Total number of other contractors receiving over \$50,000 for other services . . . . . ▶ 8

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

Schedule A (Form 990 or 990-EZ) 2006

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

Table with 3 columns: Question, Yes, No. Rows include: 1. During the year, has the organization attempted to influence national, state, or local legislation...; 2. During the year, has the organization, either directly or indirectly, engaged in any of the following acts...; 3a. Did the organization make grants for scholarships...; 4a. Did the organization maintain any donor advised funds...; 4b. Did the organization make any taxable distributions...; 4c. Did the organization make a distribution to a donor...; 4d. Enter the total number of donor advised funds...; 4e. Enter the aggregate value of assets held in all donor advised funds...; 4f. Enter the total number of separate funds or accounts...; 4g. Enter the aggregate value of assets held in all funds or accounts...

**Part IV Reason for Non-Private Foundation Status** (See pages 4 through 7 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 7 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	
<b>Total</b> .....					▶

- 14  An organization organized and operated to test for public safety. Section 509(a)(4). (See page 7 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) 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.

Table with columns for years (a) 2005, (b) 2004, (c) 2003, (d) 2002, and (e) Total. Rows include: 15 Gifts, grants, and contributions received; 16 Membership fees received; 17 Gross receipts from admissions, merchandise sold or services performed; 18 Gross income from interest, dividends, amounts received from payments on securities loans; 19 Net income from unrelated business activities; 20 Tax revenues levied for the organization's benefit; 21 The value of services or facilities furnished to the organization by a governmental unit; 22 Other income; 23 Total of lines 15 through 22; 24 Line 23 minus line 17; 25 Enter 1% of line 23; 26 Organizations described on lines 10 or 11; 27 Organizations described on line 12; 28 Unusual Grants.

**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
<b>29</b> 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? . . . . .		
<b>30</b> 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? . . . . .		
<b>31</b> 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.)		
<b>32</b> Does the organization maintain the following:		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .		
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .		
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .		
<b>d</b> 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.)		
<b>33</b> Does the organization discriminate by race in any way with respect to:		
<b>a</b> Students' rights or privileges? . . . . .		
<b>b</b> Admissions policies? . . . . .		
<b>c</b> Employment of faculty or administrative staff? . . . . .		
<b>d</b> Scholarships or other financial assistance? . . . . .		
<b>e</b> Educational policies? . . . . .		
<b>f</b> Use of facilities? . . . . .		
<b>g</b> Athletic programs? . . . . .		
<b>h</b> Other extracurricular activities? . . . . .		
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
<b>34 a</b> Does the organization receive any financial aid or assistance from a governmental agency? . . . . .		
<b>b</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.		
<b>35</b> 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 10 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.)

Table with columns for line numbers (36-44), descriptions of lobbying expenditures, and columns for affiliated group totals and completion requirements.

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.)

Lobbying Expenditures During 4-Year Averaging Period

Table with columns for calendar year (2006, 2005, 2004, 2003) and Total, and rows for lobbying nontaxable amount, lobbying ceiling amount, total lobbying expenditures, grassroots nontaxable amount, grassroots ceiling amount, and 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.)

Table with columns for Yes, No, and Amount, and rows for various lobbying activities: a Volunteers, b Paid staff or management, c Media advertisements, d Mailings to members, e Publications, f Grants to other organizations, g Direct contact with legislators, h Rallies, i Total lobbying expenditures.

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



Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 13 of the instructions.)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of:

Table with 3 columns: Question, Yes, No. Rows include 51a(i) Cash, a(ii) Other assets, b(i) Sales or exchanges of assets, b(ii) Purchases of assets, b(iii) Rental of facilities, b(iv) Reimbursement arrangements, b(v) Loans or loan guarantees, b(vi) Performance of services, and c Sharing of facilities.

- (i) Cash
(ii) Other assets
b Other transactions:
(i) Sales or exchanges of assets with a noncharitable exempt organization
(ii) Purchases of assets from a noncharitable exempt organization
(iii) Rental of facilities, equipment, or other assets
(iv) Reimbursement arrangements
(v) Loans or loan guarantees
(vi) Performance of services or membership or fundraising solicitations
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:

Table with 4 columns: (a) Line no., (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. Row 1 contains 'N/A'.

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? [ ] Yes [X] No

b If "Yes," complete the following schedule:

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. Row 1 contains 'N/A'.

**Schedule B**

(Form 990, 990-EZ, or 990-PF)  
Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Supplementary Information for  
line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No. 1545-0047

**2006**

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).

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2006)

Name of organization **MAKE-A-WISH FOUNDATION OF AMERICA**

**NOT OPEN FOR PUBLIC INSPECTION**

Employer identification number

86-0481941

**Part I Contributors (See Specific Instructions.)**

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1		2,000,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2		2,989,587.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3		1,005,017.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4		1,186,666.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5		2,435,945.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6		1,654,877.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Schedule B (Form 990, 990-EZ, or 990-PF) (2008)

Name of organization **MAKE-A-WISH FOUNDATION OF AMERICA**

**NOT OPEN FOR PUBLIC INSPECTION**

Page of of Part I  
Employer identification number  
**86-0481941**

**Part I Contributors** (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7		1,500,066.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
8		1,112,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
9		30,742,666.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
10		166,651.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
11		2,058,117.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

FORM 990, PART I - OTHER INVESTMENT INCOME

DESCRIPTION

AMOUNT

CAPITAL GAIN DISTRIBUTIONS

25,442.

TOTAL

25,442.

FORM 990, PART I - GROSS SALES LESS RETURNS AND ALLOWANCES

-----  
DESCRIPTION

AMOUNT

DESTINATION JOY CALENDAR

7,975.

TOTAL

-----  
7,975.  
=====

MAKE-A-WISH FOUNDATION OF AMERICA

EIN: 86-0481941

TAX YEAR ENDING 08/31/2007

FIXED ASSET DETAIL

Asset	Date in Service	Cost	Method	Years	Current Depreciation	Accumulated Depreciation
Furniture & Fixtures	Various	690,626	S/L	5	6,756	673,032
Computers & Software	Various	1,203,113	S/L	3	248,247	919,201
Equipment	Various	233,561	S/L	5	1,872	221,102
Leasehold Improvements	Various	239,183	S/L	Various	17,674	182,939
Website Development	Various	470,772	S/L	Various	84,623	84,623
<b>TOTALS TO FORM 990, PART IV, LINE 57</b>					<b>359,172</b>	<b>2,080,897</b>
<b>AND FORM 990 PART II, LINE 42(A)</b>						

**MAKE-A-WISH FOUNDATION OF AMERICA**  
**EIN: 86-0481941**  
**TAX YEAR ENDING 08/31/2007**

**PAYMENTS TO AFFILIATES**

**FORM 990, PART I, LINE 16**

---

MAKE-A-WISH INTERNATIONAL 4041 North Central Ave, Suite 555, Phoenix, AZ 85012	198,967
MAWF OF AK,MT,No.ID & WA 811 First Avenue, Suite 520, Seattle, WA 98104	267,096
MAWF OF ARIZONA 711 East Northern Avenue, Phoenix, AZ 85020	385,163
MAWF OF CENTRAL & NORTHERN FLORIDA 1053 North Orlando Ave., Suite 1, Maitland, FL 32751	746,607
MAWF OF CENTRAL & SOUTH TEXAS 2224 Walsh Tarlton Lane, Suite 200, Austin, TX 78746	289,877
MAWF OF CENTRAL & WESTERN NORTH CAROLINA Johnston Building, 212 S. Tryon Street, Suite 1080, Charlotte, NC 28281	491,630
MAWF OF CENTRAL & WESTERN VIRGINIA 9211 Forest Hill Avenue, Suite 205, Richmond, VA 23235	204,787
MAWF OF CENTRAL CALIFORNIA 83 East Shaw, Suite 202, Fresno, CA 93710	105,858
MAWF OF CENTRAL NEW YORK 5005 Campuswood Dr., East Syracuse, NY 13057	147,427
MAWF OF COLORADO 7951 E. Maplewood Avenue, Suite 126, Greenwood Village, CO 80111	355,207
MAWF OF CONNECTICUT 126 Monroe Turnpike, Trumbull, CT 06611	404,759
MAWF OF EAST TENNESSEE 510 South Willow Avenue, Chattanooga, TN 37404	86,135
MAWF OF EASTERN NORTH CAROLINA 3803-B Computer Drive, Suite 108, Raleigh, NC 27609	213,382
MAWF OF EASTERN VIRGINIA 240 Business Park Drive, Suite 100, Virginia Beach, VA 23462	82,473
MAWF OF GEORGIA & ALABAMA 1230 Johnson Ferry Road, Suite E-40, Marietta, GA 30068	485,071



**MAKE-A-WISH FOUNDATION OF AMERICA****EIN: 86-0481941****TAX YEAR ENDING 08/31/2007****PAYMENTS TO AFFILIATES****FORM 990, PART I, LINE 16**

---

MAWF OF GREATER BAY AREA 235 Pine Street, 6th Floor, San Francisco, CA 94104	270,261
MAWF OF GREATER LOS ANGELES 1875 Century Park East, Suite 950, Los Angeles, CA 90067	505,907
MAWF OF GREATER OHIO AND KENTUCKY, AND INDIANA 2545 Farmers Avenue, Suite 300, Columbus, OH 43235	1,361,421
MAWF OF GREATER PENNSYLVANIA & SO WV The Gulf Tower, 707 Grant St., 37th Floor, Pittsburgh, PA 15219	315,067
MAWF OF GUAM 865 South Marine Drive, Orlean Pacific Plaza, Ste 104, Tamuning, GU 96913	25,542
MAWF OF HAWAII 745 Fort St., Suite 315, Honolulu, HI 96813	84,897
MAWF OF HUDSON VALLEY 832 S. Broadway, The Wish House, Tarrytown, NY 10591	425,385
MAWF OF IDAHO 4355 Emerald St., Suite 280, Boise, ID 83706	91,175
MAWF OF ILLINOIS 640 N. LaSalle, Suite 280, Chicago, IL 60610	1,117,479
MAWF OF IOWA 3024 N. 104th St., Urbandale, IA 50322-3220	138,264
MAWF OF KANSAS 2016 North Amidon, Wichita, KS 67203	176,746
MAWF OF MAINE 87 Elm St., Suite 203, Camden, ME 04843	108,379
MAWF OF MASSACHUSETTS One Bulfinch Pl., 2nd Floor, Boston, MA 02114	770,889
MAWF OF METRO NEW YORK 1111 Marcus Ave., Suite LL22, Lake Success, NY 11042	1,425,670

**MAKE-A-WISH FOUNDATION OF AMERICA**  
**EIN: 86-0481941**  
**TAX YEAR ENDING 08/31/2007**

**PAYMENTS TO AFFILIATES**

**FORM 990, PART I, LINE 16**

MAWF OF MISSOURI 1324 North Rock Hill Road, St. Louis, MO 63124	435,812
MAWF OF MICHIGAN 230 Huron View Blvd., Ann Arbor, MI 48103	722,388
MAWF OF MID-ATLANTIC 10920 Connecticut Ave., Suite 1600, Kensington, MD 20895-1600	1,052,235
MAWF OF MIDDLE TENNESSEE 209 10th Avenue South, Suite 527, Nashville, TN 37203	117,834
MAWF OF MID-SOUTH 1780 Moriah Woods Blvd., Suite 10, Memphis, TN 38117	198,168
MAWF OF MINNESOTA 615 1st Avenue NE, Suite 415, Minneapolis, MN 55413	493,921
MAWF OF MISSISSIPPI 4800 I-55 North, Suite 30, Jackson, MS 39211	83,689
MAWF OF MISSOURI The Wish House, 1510 W. Elfindale, Springfield, MO 65807	151,933
MAWF OF NEBRASKA 11926 Arbor Street, Suite 102, Omaha, NE 68144	77,216
MAWF OF NEW HAMPSHIRE 66 Hanover St., Suite 101, Manchester, NH 03101-2230	111,090
MAWF OF NEW JERSEY 1034 Salem Road, Union, NJ 07083	1,247,155
MAWF OF NEW MEXICO 144 Louisiana Blvd. NE, Albuquerque, NM 87108	96,078
MAWF OF NORTH DAKOTA 1102 43rd Street South, Suite E, Fargo, ND 58103-2099	80,777
MAWF OF NORTH TEXAS The Wishing Place, 6655 Deseo Drive, Irving, TX 75039	645,388
MAWF OF NORTHEAST NEW YORK 950 New Loudon Rd., Suite 280, Latham, NY 12110	165,929

**MAKE-A-WISH FOUNDATION OF AMERICA**  
**EIN: 86-0481941**  
**TAX YEAR ENDING 08/31/2007**

**PAYMENTS TO AFFILIATES**

**FORM 990, PART I, LINE 16**

MAWF OF NORTHERN NEVADA 910 Pyramid Way, Sparks, NV 89431-4442	80,206
MAWF OF NORTHERN WEST VIRGINIA 3711 Morgantown Industrial Park, Morgantown, WV 26501-2347	58,360
MAWF OF NORTHWEST OHIO 405 Madison Avenue, Suite 210, Toledo, OH 43604	112,298
MAWF OF OKLAHOMA 3030 Northwest Expressway, Suite 1300, Oklahoma City, OK 73112	160,148
MAWF OF ORANGE COUNTY & THE INLAND EMPIRE 14232 Red Hill Avenue, Tustin, CA 92780-5836	562,711
MAWF OF OREGON 2000 SW 1st Avenue, Suite 100, Portland, OR 97201	176,996
MAWF OF PHILADELPHIA & SUSQUEHANNA VALLEY 512 Township Line Road, One Valley Square, Ste 133 Blue Bell, PA 19422	506,800
MAWF OF PUERTO RICO 100 Gran Bulevar Paseos, Suite 112 MSC 476, San Juan, PR 00926-5955	86,324
MAWF OF RHODE ISLAND 757 Park Avenue, 2nd Floor, Cranston, RI 02910	108,035
MAWF OF SACRAMENTO & NE CA 3841 North Freeway Blvd., Suite 185, Sacramento, CA 95834	282,926
MAWF OF SAN DIEGO 5151 Murphy Canyon Road, Suite 110, San Diego, CA 92123	280,621
MAWF OF SOUTH CAROLINA 726C Lowndes Hill Road, Greenville, SC 29607	137,394
MAWF OF SOUTH DAKOTA PO Box 90807, Sioux Falls, SD 57109	52,379
MAWF OF SOUTHERN FLORIDA 2901 Stirling Road, Suite 208, Ft. Lauderdale, FL 33312	699,301

**MAKE-A-WISH FOUNDATION OF AMERICA**  
**EIN: 86-0481941**  
**TAX YEAR ENDING 08/31/2007**

**PAYMENTS TO AFFILIATES**

**FORM 990, PART I, LINE 16**

MAWF OF SOUTHERN NEVADA 3885 South Decatur Blvd., Suite 1000, Las Vegas, NV 89103	168,688
MAWF OF SUFFOLK COUNTY, NY, INC One Comac Loop, Suite 1-A1, Ronkonkoma, NY 11779	299,165
MAWF OF TEXAS GULF COAST & LOUISIANA 1604 Bissonnet, Houston, TX 77005	497,731
MAWF OF TEXAS PLAINS 411 South Fillmore, Amarillo, TX 79101	43,187
MAWF OF THE RIO GRANDE VALLEY One Park Place, Suite 405, McAllen, TX 78503	44,223
MAWF OF TRI-COUNTIES 4222 Market Street, Suite D, Ventura, CA 93003	183,676
MAWF OF UTAH 771 East Winchester, Murray, UT 84107	127,369
MAWF OF VERMONT 100 Dorset St., Suite 14, South Burlington, VT 05403	77,287
MAWF OF WESTERN NEW YORK 3901 Genesee Street, Suite 110, Buffalo, NY 14225	247,135
MAWF OF WISCONSIN 13195 West Hampton Avenue, Butler, WI 53007	252,951
MAWF OF WYOMING PO Box 273, Casper, WY 82602	65,988

**22,273,033**

FORM 990, PART I - OTHER INCREASES IN FUND BALANCES

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DESCRIPTION

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AMOUNT

-----

UNREALIZED GAIN ON INVESTMENTS

82,498.

TOTAL

-----  
82,498.  
=====

FORM 990, PART I - OTHER DECREASES IN FUND BALANCES  
=====

DESCRIPTION -----	AMOUNT -----
AGENCY TRANSACTIONS WHICH WERE DISTRIBUTIONS TO AFFILIATES THAT WERE NOT RECORDED AS REVENUE IN THE AUDITED FINANCIAL STATEMENTS PER SFAS #136	211,900.
FUTURE DISTRIBUTIONS NOT YET IDENTIFIABLE TO A SPECIFIC AFFILIATE	2,798,472.
TOTAL	----- 3,010,372. =====

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 METRO NEW YORK 1111 MARCUS AVENUE, SUITE LL22 LAKE SUCCESS, NY 11042	AFFILIATED CHAPTER 501(C) (3)	SIGNATURE CAMPAIGN PARTICIPATION GRANT	10,000.
MAKE-A-WISH FOUNDATION OF GEORGIA & ALABAMA 1230 JOHNSON FERRY ROAD MARIETTA, GA 30068	AFFILIATED CHAPTER 501(C) (3)	SIGNATURE CAMPAIGN PARTICIPATION GRANT	5,000.
MAKE-A-WISH FOUNDATION OF NORTH TEXAS 6655 DESEO IRVING, TX 75039	AFFILIATED CHAPTER 501(C) (3)	TERRITORY REALIGNMENT	120,000.
REVERSE OF ACCRUAL		GENERAL CHAPTER FUND	-878.
MAKE-A-WISH FOUNDATION OF NORTHWEST OHIO 405 MADISON AVENUE, SUITE 210 TOLEDO, OH 43604	AFFILIATED CHAPTER 501(C) (3)	DEVELOPMENT CONFERENCE SCHOLARSHIP	250.
MAKE-A-WISH FOUNDATION OF OKLAHOMA 3030 NORTHWEST EXPRESSWAY, SUITE 1227 OKLAHOMA CITY, OK 73112	AFFILIATED CHAPTER 501(C) (3)	DEVELOPMENT CONFERENCE SCHOLARSHIP	250.
MAKE-A-WISH FOUNDATION OF MIDDLE TENNESSEE 209 10TH AVENUE SOUTH, SUITE 527 NASHVILLE, TN 37203	AFFILIATED CHAPTER 501(C) (3)	DEVELOPMENT CONFERENCE SCHOLARSHIP	250.
MAKE-A-WISH FOUNDATION OF THE TRI-COUNTIES 4222 MARKET STREET, SUITE D VENTURA, CA 93003	AFFILIATED CHAPTER 501(C) (3)	DEVELOPMENT CONFERENCE SCHOLARSHIP	500.

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
MAKE-A-WISH FOUNDATION OF SOUTHERN NEVADA 3885 SOUTH DECATUR BLVD., SUITE 1000 LAS VEGAS, NV 89103	AFFILIATED CHAPTER 501(C)(3)	DEVELOPMENT CONFERENCE SCHOLARSHIP	500.
MAKE-A-WISH FOUNDATION OF THE TEXAS PLAINS, INC. 411 SOUTH FILLMORE AMARILLO, TX 79101	AFFILIATED CHAPTER 501(C)(3)	DEVELOPMENT CONFERENCE SCHOLARSHIP	500.
MAKE-A-WISH FOUNDATION OF MISSOURI 1324 NORTH ROCK HILL ROAD ST. LOUIS, MO 63124	AFFILIATED CHAPTER 501(C)(3)	DEVELOPMENT CONFERENCE SCHOLARSHIP	250.
MAKE-A-WISH FOUNDATION OF EASTERN VIRGINIA 240 BUSINESS PARK DRIVE, SUITE 100 VIRGINIA BEACH, VA 23462	AFFILIATED CHAPTER 501(C)(3)	DEVELOPMENT CONFERENCE SCHOLARSHIP	250.
MAKE-A-WISH FOUNDATION OF SAN DIEGO 5151 MURPHY CANYON ROAD, SUITE 110 SAN DIEGO, CA 92123	AFFILIATED CHAPTER 501(C)(3)	DEVELOPMENT CONFERENCE SCHOLARSHIP	750.
MAWF OF ORANGE COUNTY & THE INLAND EMPIRE 7130 MAGNOLIA AVENUE, SUITE W RIVERSIDE, CA 92504	AFFILIATED CHAPTER 501(C)(3)	DEVELOPMENT CONFERENCE SCHOLARSHIP	250.
MAKE-A-WISH FOUNDATION OF NEW HAMPSHIRE 814 ELM STREET, SUITE 300 MANCHESTER, NH 03101	AFFILIATED CHAPTER 501(C)(3)	DEVELOPMENT CONFERENCE SCHOLARSHIP	250.
MAKE-A-WISH FOUNDATION OF GREATER LOS ANGELES 1875 CENTURY PARK EAST, SUITE 950 LOS ANGELES, CA 90067	AFFILIATED CHAPTER 501(C)(3)	DEVELOPMENT CONFERENCE SCHOLARSHIP	500.



RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
MAKE-A-WISH FOUNDATION OF VERMONT 100 DORSET STREET, SUITE 14 SOUTH BURLINGTON, VT 05403	AFFILIATED CHAPTER 501(C) (3)	DEVELOPMENT CONFERENCE SCHOLARSHIP	250.
MAKE-A-WISH FOUNDATION OF PUERTO RICO 100 GRAN BULEVAR PASEOS SUITE 112 MSC 476 SAN JUAN, PR 00926-5595	AFFILIATED CHAPTER 501(C) (3)	DEVELOPMENT CONFERENCE SCHOLARSHIP	250.
MAKE-A-WISH FOUNDATION OF WESTERN NEW YORK 5554 MAIN STREET WILLIAMSVILLE, NY 14221	AFFILIATED CHAPTER 501(C) (3)	LOAN FORGIVENESS GRANT	55,647.
MAKE-A-WISH FOUNDATION OF CENTRAL AND NORTHERN FL 1053 NORTH ORLANDO AVENUE, SUITE 1 MAYLAND, FL 32751	AFFILIATED CHAPTER 501(C) (3)	LOAN FORGIVENESS GRANT	77,420.
MANF OF ORANGE COUNTY & THE INLAND EMPIRE 7130 MAGNOLIA AVENUE, SUITE W RIVERSIDE, CA 92504	AFFILIATED CHAPTER 501(C) (3)	SIGNATURE CAMPAIGN PARTICIPATION GRANT	10,000.
MAKE-A-WISH FOUNDATION OF MIDDLE TENNESSEE 209 10TH AVENUE SOUTH, SUITE 527 NASHVILLE, TN 37203	AFFILIATED CHAPTER 501(C) (3)	SIGNATURE CAMPAIGN PARTICIPATION GRANT	10,000.
MANF OF ORANGE COUNTY & THE INLAND EMPIRE 7130 MAGNOLIA AVENUE, SUITE W RIVERSIDE, CA 92504	AFFILIATED CHAPTER 501(C) (3)	TERRITORY REALIGNMENT GRANT	156,881.
MAKE-A-WISH FOUNDATION OF ILLINOIS 640 NORTH LASALLE, SUITE 280 CHICAGO, IL 60610	AFFILIATED CHAPTER 501(C) (3)	TERRITORY REALIGNMENT GRANT	50,000.

RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR  
AND  
FOUNDATION STATUS OF RECIPIENT

RECIPIENT NAME AND ADDRESS

PURPOSE OF GRANT OR CONTRIBUTION

AMOUNT

TOTAL CONTRIBUTIONS PAID

499,070.

**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](http://www.wish.org).

FORM 990, PART IV - INVESTMENTS - PUBLICLY TRADED SECURITIES

DESCRIPTION	ENDING BOOK VALUE
CORPORATE BONDS	1,381,912.
CORPORATE STOCKS	NONE
US GOVERNMENT OBLIGATIONS	2,462,353.
MUTUAL FUNDS	3,900,351.
FIXED INCOME	275,106.
TOTALS	8,019,722.

FORM 990, PART IV - OTHER ASSETS

=====

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

FORM 990, PART IV - MORTGAGES AND OTHER NOTES PAYABLE

=====

LENDER: MAKE-A-WISH FDN AFFILIATED CHAPTERS  
ORIGINAL AMOUNT: 1,280,000.  
INTEREST RATE: 3.000000  
DATE OF NOTE: 03/01/2004  
MATURITY DATE: 02/28/2007  
REPAYMENT TERMS: PAYABLE IN SEMI-ANNUAL INSTALLMENTS  
PURPOSE OF LOAN: TO ASSIST AFFILIATED CHAPTERS RE-INVEST FUNDS  
DESCRIPTION AND FMV OF CONSIDERATION: CASH: \$1,280,000

BEGINNING BALANCE DUE .....	900,000.
ENDING BALANCE DUE .....	NONE

TOTAL BEGINNING MORTGAGES AND OTHER NOTES PAYABLE	900,000.
---	----------

TOTAL ENDING MORTGAGES AND OTHER NOTES PAYABLE	NONE
--	------

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

=====

DESCRIPTION

-----

AMOUNT

-----

REIMBURSED EXPENSES

-203,763.

-----

TOTAL

-203,763.

=====

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

DESCRIPTION

AMOUNT

-----  
AGENCY TRANSACTIONS WHICH WERE  
DISTRIBUTIONS TO AFFILIATES  
THAT WERE NOT RECORDED AS  
REVENUE IN THE AUDITED  
FINANCIAL STATEMENTS PER  
SFAS #136

211,900.

TOTAL

-----  
211,900.  
=====



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

DESCRIPTION  
-----

AMOUNT  
-----

FUTURE DISTRIBUTIONS NOT YET  
IDENTIFIABLE TO A SPECIFIC  
AFFILIATE

2,798,472.

TOTAL

-----  
2,798,472.  
=====

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

DESCRIPTION	AMOUNT
-----	-----
REIMBURSED EXPENSES	203,763.
TOTAL	----- 203,763. =====

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

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
DAVID MULVIHILL 3550 NORTH CENTRAL AVE., SUITE 300 PHOENIX, AZ 85012	VP & GENERAL COUNSEL 45.00	247,500.	12,520.	NONE
PAUL VELASKI 3550 NORTH CENTRAL AVE., SUITE 300 PHOENIX, AZ 85012	CFO & VP NAT'L OPER 45.00	206,059.	9,696.	NONE
MARY JANE IRWIN 3550 NORTH CENTRAL AVE., SUITE 300 PHOENIX, AZ 85012	CORPORATE SECRETARY 45.00	58,836.	7,383.	NONE
DAVID WILLIAMS 3550 NORTH CENTRAL AVE., SUITE 300 PHOENIX, AZ 85012	PRESIDENT AND CEO 45.00	325,000.	11,362.	NONE
JENNIFER MAHER 3550 NORTH CENTRAL AVE., SUITE 300 PHOENIX, AZ 85012	VP MARKETING 45.00	205,016.	10,807.	NONE
PAUL K HUEGEL 3550 NORTH CENTRAL AVE., SUITE 300 PHOENIX, AZ 85012	VP, RESOURCE DEVELOPMENT 45.00	121,763.	3,400.	NONE
PHILIP M. BOUDREAU	VP & COO 45.00	63,076.	1,457.	NONE

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

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
3550 NORTH CENTRAL AVE., SUITE 300 PHOENIX, AZ 85012				
PAM DREXLER 3550 NORTH CENTRAL AVE., SUITE 300 PHOENIX, AZ 85012	V.P., CHAPTER PERFORMANCE 45.00	42,538.	NONE	NONE
GUILLERMO CABRERA 3550 NORTH CENTRAL AVE., SUITE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
GARY GRAVES 3550 NORTH CENTRAL AVE., SUITE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
BONNIE GWIN 3550 NORTH CENTRAL AVE., SUITE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
CARL HANSSON 3550 NORTH CENTRAL AVE., SUITE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
ANDREA HUNT 3550 NORTH CENTRAL AVE., SUITE 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 TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
ROBERT JORDAN 3550 NORTH CENTRAL AVE., SUITE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
PATRICK MCCARTY 3550 NORTH CENTRAL AVE., SUITE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
SALLIL MEHTA 3550 NORTH CENTRAL AVE., SUITE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
SCOTT ORMEROD 3550 NORTH CENTRAL AVE., SUITE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
W. TOM REEDER 3550 NORTH CENTRAL AVE., SUITE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
JOHN ROUND 3550 NORTH CENTRAL AVE., SUITE 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 TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
CAROLYN WRIGHT 3550 NORTH CENTRAL AVE., SUITE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
LIZA WRIGHT 3550 NORTH CENTRAL AVE., SUITE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
SUZANNE ALLEN 3550 NORTH CENTRAL AVE., SUITE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
ROBERT BIGLER 3550 NORTH CENTRAL AVE., SUITE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
THOMAS M. MCALPIN 3550 NORTH CENTRAL AVE., SUITE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
CRAIG A. COFFEY 3550 NORTH CENTRAL AVE., SUITE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
ROBERT L. PAGLIA	DIRECTOR 2.00	NONE	NONE	NONE

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

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
3550 NORTH CENTRAL AVE., SUITE 300 PHOENIX, AZ 85012				
PENNY P. REID 3550 NORTH CENTRAL AVE., SUITE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
LIZ ANN SONNERS 3550 NORTH CENTRAL AVE., SUITE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
LAWRENCE BYAR 3550 NORTH CENTRAL AVE., SUITE 300 PHOENIX, AZ 85012	DIRECTOR 2.00	NONE	NONE	NONE
GRAND TOTALS		1,269,788.	56,625.	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 LEADERSHIP 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 TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCOUNT
JULIA M ULMER 3550 N. CENTRAL AVENUE, STE300 PHOENIX, AZ 85012	SR. DIRECTOR FINANCE 45.00	133,917.	10,014.	NONE
MICHAEL A PRESSENDO 3550 N. CENTRAL AVENUE, STE300 PHOENIX, AZ 85012	DIR BRAND COMMUNICAT 45.00	108,765.	9,800.	NONE
JAMES W TOY 3550 N. CENTRAL AVENUE, STE300 PHOENIX, AZ 85012	DIRECTOR OF IT 45.00	100,200.	10,620.	NONE
KATHLEEN M FORSHEY 3550 N. CENTRAL AVENUE, STE300 PHOENIX, AZ 85012	DIR. CORP. ALLIANCES 45.00	87,517.	8,817.	NONE
STEPHEN W HUNT 3550 N. CENTRAL AVENUE, STE300 PHOENIX, AZ 85012	DIR. OF COMPLIANCE 45.00	85,169.	9,191.	NONE
TOTAL COMPENSATION		515,568.	48,442.	NONE

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

GRANT THORNTON, LLP P.O. BOX 51552 LOS ANGELES, CA 90051	AUDIT & TAX PREP	1,175,562.
AMERICA'S CHARITIES, INC. 14150 NEWBROOK DRIVE, SUITE 110 CHANTILLY, VA 20151	GIVING AGENCY	364,566.
DIGITAL PULP 220 E 23RD STREET, SUITE 900 NEW YORK, NY 10010	WEBSITE DEVELOPMENT	295,959.
THE KAPLAN THALER GROUP 13295 COLLECTIONS CENTER DR. CHICAGO, IL 60693	TALENT SERVICES	184,039.
PLOWSHARE GROUP INC. ONE DOCK STREET STAMFORD, CT 06902	CONSULTING	160,892.
	TOTAL COMPENSATION	<u>2,181,018.</u>

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

EXPERIAN P.O. BOX 73774 CHICAGO, IL 60673	DIRECT MAIL/PRINTING	419,579.
DIRECT MEDIA 200 PEMBERWICK ROAD; P.O. BOX 4565 GREENWICH, CT 06830	DIRECT MAIL/PRINTING	5,085,629.
ALANIZ, LLC 425 N IRIS STREET MT PLEASANT, IA 52641	PRINTING	841,284.
MERKLE RESPONSE SERVICES, INC. 13331 PENNSYLVANIA AVENUE HAGERSTOWN, MD 21742	CAGING	201,666.
PHOENIX DATA PROCESSING ONE OAK HILL CENTER, SUITE 301 WESTMONT, IL 60559	DATA ENTRY	153,811.
	TOTAL COMPENSATION	----- 6,701,969. =====

## Attachment to Governing Document

Name of Organization: Make-A-Wish Foundation of America

Employer Identification Number: 86-0481941

The undersigned, an authorized officer of the organization, hereby states that the attached copy is the true, correct, and complete copy of the organization's governing document.

  
Authorized Officer/Signature Corporate Secretary



**Make-A-Wish Foundation<sup>®</sup> of America**

# **BYLAWS**

**As Amended by the Board of Directors on  
July 14, 2007**

**Make-A-Wish Foundation® of America**  
**Bylaws as Amended**  
**July 14, 2007**

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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 30<sup>th</sup> 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 six 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.

<b>DEFINED TERMS</b>
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<b><u>TERM</u></b>	<b><u>SECTION WHERE DEFINED</u></b>
" <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

<b><u>TERM</u></b>	<b><u>SECTION WHERE DEFINED</u></b>
" <u>Foundation's Purpose</u> "	Section 1.2
" <u>Resource Development &amp; 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

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**MAKE-A-WISH FOUNDATION OF AMERICA**  
**EIN: 86-0481941**  
**TAX YEAR ENDING 08/31/2007**

**FORM 990 SCHEDULE A, PART III, LINE 2d**

PAYMENT OF COMPENSATION : SEE FORM 990, PART V

REIMBURSEMENT OF EXPENSES MORE THAN \$1,000:

<u>PAYEE</u>	<u>AMOUNT</u>
DAVID MULVIHILL	\$ 2,460
DAVID WILLIAMS	\$ 2,431
JENNIFER MAHER	\$ 2,000
JIM TOY	\$ 15,774
JULIE ULMER	\$ 2,416
KATHLEEN FORSHEY	\$ 774
MARYJANE IRWIN	\$ 1,003
MIKE PRESSENDO	\$ 1,586
PAUL HEUGEL	\$ 2,492
PAUL VELASKI	\$ 1,379
PHIL BOUDREAU	\$ 580
STEPHEN HUNT	\$ 2,830
SUZIE ALLEN	\$ 1,673

