

Return of Organization Exempt From Income Tax

2009

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

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.

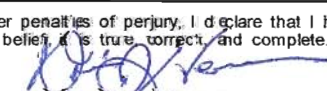
A For the 2009 calendar year, or tax year beginning 09/01, 2009, and ending 08/31, 2010

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization MAKE-A-WISH FOUNDATION OF PHILADELPHIA		D Employer identification number 22-2755963
		Doing Business As		E Telephone number (215) 654-9355
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite ONE VALLEY SQUARE 512 TOWNSHIP LINE 133		G Gross receipts \$ 3,735,633.
		City or town, state or country, and ZIP + 4 BLUE BELL, PA 19422		H(a) Is this a group return for affiliates? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> H(b) Are all affiliates included? Yes <input type="checkbox"/> No <input type="checkbox"/> If "No," attach a list. (see instructions)
F Name and address of principal officer: MICKY DOMINICK 1 VALLEY SQ 512 TOWNSHIP LINE BLUE BELL, PA 19422		I Tax-exempt status: <input checked="" type="checkbox"/> 501(c) (3) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number ▶
J Website: ▶ WWW.PHILADELPHIA.WISH.ORG		K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1986 M State of legal domicile: PA

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE MAKE-A-WISH FOUNDATION OF PHILADELPHIA & SUSQUEHANNA VALLEY GRANTS THE WISHES OF CHILDREN WITH LIFE THREATENING MEDICAL CONDITIONS TO ENRICH THE HUMAN EXPERIENCE WITH HOPE, STRENGTH AND JOY.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	18
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	18
	5 Total number of employees (Part V, line 2a)	5	14
	6 Total number of volunteers (estimate if necessary)	6	175
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	3,319,474.	3,317,594.
	9 Program service revenue (Part VIII, line 2g)		0.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	166,554.	104,067.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	285,513.	290,435.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,771,541.	3,712,096.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	3,072,794.	2,668,272.
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	779,033.	821,326.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0.
	16b Total fundraising expenses, Part IX, column (D), line 25 ▶ 264,216.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	396,105.	364,889.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,247,932.	3,854,487.
19 Revenue less expenses. Subtract line 18 from line 12	-476,391.	-142,391.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Year 4,536,281.	End of Year 4,783,554.
	21 Total liabilities (Part X, line 26)	1,029,585.	1,356,118.
	22 Net assets or fund balances. Subtract line 21 from line 20.	3,506,696.	3,427,436.

Part II Signature Block

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

Sign Here ▶  Signature of officer Date 6/10/11

Type or print name and title

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ DELOITTE TAX LLP TWO WORLD FINANCIAL CENTER NEW YORK, NY 10281		EIN ▶ 86-1065772	Phone no. ▶ 212-436-2000

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

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.* Form 990 (2009)

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:
THE MAKE-A-WISH FOUNDATION OF PHILADELPHIA & SUSQUEHANNA VALLEY
GRANTS THE WISHES OF CHILDREN WITH LIFE THREATENING MEDICAL
CONDITIONS TO ENRICH THE HUMAN EXPERIENCE WITH HOPE STRENGTH AND JOY.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

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

4a (Code: _____) (Expenses \$ 3,301,035. including grants of \$ 2,668,272.) (Revenue \$ 0.)
IN FY 2010, 86% OF ALL EXPENSES THE MAKE-A-WISH FOUNDATION OF
PHILADELPHIA & SUSQUEHANNA VALLEY INCURRED WENT TOWARDS GRANTING
278 WISHES TO CHILDREN BETWEEN THE AGES OF 2 1/2 AND 18 WITH LIFE
THREATENING MEDICAL CONDITIONS.

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

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

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

4e Total program service expenses ▶ 3,301,035.

Part IV Checklist of Required Schedules

Table with 3 columns: Question, Yes, No. Rows 1-20 covering various organizational requirements and reporting obligations.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 21 through 38 regarding grant reporting, compensation, tax-exempt bonds, and organizational structure.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Form 990-EO with questions 1a through 12b regarding IRS filings and tax compliance, including sections on prohibited tax shelter transactions, contributions, and charitable trusts.

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body (18); 1b Enter the number of voting members that are independent (18); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (X); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? (X); 4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? (X); 5 Did the organization become aware during the year of a material diversion of the organization's assets? (X); 6 Does the organization have members or stockholders? (X); 7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? (X); 7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? (X); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (X); b Each committee with authority to act on behalf of the governing body? (X); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Does the organization have local chapters, branches, or affiliates? (X); 10b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?; 11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? (X); 11A Describe in Schedule O the process, if any, used by the organization to review this Form 990.; 12a Does the organization have a written conflict of interest policy? If "No," go to line 13 (X); 12b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (X); 12c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done (X); 13 Does the organization have a written whistleblower policy? (X); 14 Does the organization have a written document retention and destruction policy? (X); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official (X); b Other officers or key employees of the organization (X); If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.); 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (X); 16b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed PA,
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply. [X] Own website [] Another's website [X] Upon request
19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: SUSAN ZEHREN 1 VALLEY SQ 512 TOWNSHIP LINE RD STE 133 BLUE BELL, PA 19422 215-654-9355

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

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

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

Check this box if the organization did not compensate any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
NATHAN ANDRISANI DIRECTOR	1.00	X					0.	0.	0.	
DAVID BECCARIA DIRECTOR	1.00	X					0.	0.	0.	
F. GARRY BERTRAND DIRECTOR	1.00	X					0.	0.	0.	
RACHEL BIBLOW DIRECTOR	1.00	X					0.	0.	0.	
HARRY CARPENTER DIRECTOR	1.00	X					0.	0.	0.	
MICKY DOMINICK CHAIRMAN	1.00	X		X			0.	0.	0.	
ANGELA ELLISON DIRECTOR	1.00	X					0.	0.	0.	
KENNETH ESCHLEMAN TREASURER	1.00	X		X			0.	0.	0.	
VARSOVIA FERNANDEZ DIRECTOR	1.00	X					0.	0.	0.	
ROBERT IANNONE SECRETARY	1.00	X		X			0.	0.	0.	
JAMES KONISZEWSKI DIRECTOR	1.00	X					0.	0.	0.	
STEVEN LUCKING DIRECTOR	1.00	X					0.	0.	0.	
PAT MANZI DIRECTOR	1.00	X					0.	0.	0.	
KAREN MCRORY NEGRIN DIRECTOR	1.00	X					0.	0.	0.	
PETER OCHROCH VICE CHAIR	1.00	X		X			0.	0.	0.	
GREG ORTH VICE CHAIR	1.00	X		X			0.	0.	0.	

Part VIII Statement of Revenue

22-2755963

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions) . .	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above .	1f	3,317,594.			
	g	Noncash contributions included in lines 1a-1f: \$		1,008,853.			
	h	Total. Add lines 1a-1f ▶		3,317,594.			
Program Service Revenue				Business Code			
	2a						
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f ▶			0.		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶			104,067.		104,067.
	4	Income from investment of tax-exempt bond proceeds . . . ▶			0.		
	5	Royalties ▶			0.		
			(i) Real	(ii) Personal			
	6a	Gross Rents					
	b	Less: rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss) ▶			0.		
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory					
	b	Less: cost or other basis and sales expenses					
	c	Gain or (loss)					
	d	Net gain or (loss) ▶			0.		
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 a		309,547.			
	b	Less: direct expenses b		23,537.			
	c	Net income or (loss) from fundraising events . ATCH. 4. ▶			286,010.		286,010.
	9a	Gross income from gaming activities. See Part IV, line 19 a					
	b	Less: direct expenses b					
c	Net income or (loss) from gaming activities ▶			0.			
10a	Gross sales of inventory, less returns and allowances a						
b	Less: cost of goods sold b						
c	Net income or (loss) from sales of inventory ▶			0.			
Miscellaneous Revenue				Business Code			
11a	OTHER INCOME		900099	4,425.		4,425.	
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d ▶			4,425.			
12	Total Revenue. See instructions ▶			3,712,096.		0. 394,502.	

Part IX Statement of Functional Expenses

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

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

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 . . .	100,000.	100,000.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	2,568,272.	2,568,272.		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	0.			
4 Benefits paid to or for members	0.			
5 Compensation of current officers, directors, trustees, and key employees	213,844.	71,525.	123,267.	19,052.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.			
7 Other salaries and wages	464,312.	275,693.	68,992.	119,627.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	23,851.	12,529.	5,715.	5,607.
9 Other employee benefits	67,012.	35,882.	15,707.	15,423.
10 Payroll taxes	52,307.	27,433.	12,552.	12,322.
11 Fees for services (non-employees):				
a Management	0.			
b Legal	0.			
c Accounting	2,659.	1,016.	1,433.	210.
d Lobbying	0.			
e Professional fundraising services. See Part IV, line 17	0.			
f Investment management fees	0.			
g Other	0.			
12 Advertising and promotion				
13 Office expenses	35,531.	19,082.	7,084.	9,365.
14 Information technology	0.			
15 Royalties	0.			
16 Occupancy	101,669.	53,173.	24,462.	24,034.
17 Travel	10,133.	4,855.	1,883.	3,395.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19 Conferences, conventions, and meetings	14,799.	4,888.	708.	9,203.
20 Interest	0.			
21 Payments to affiliates	0.			
22 Depreciation, depletion, and amortization	19,778.	10,389.	4,739.	4,650.
23 Insurance	1,605.	833.	389.	383.
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a NATIONAL PARTNERSHIP DUES -----	108,918.	82,777.	9,803.	16,338.
b COMMUNICATIONS -----	29,672.	15,492.	7,151.	7,029.
c MISCELLANEOUS EXPENSES -----	8,207.	5,344.	583.	2,280.
d REPAIRS & MAINTAINENCE -----	16,458.	8,462.	3,324.	4,672.
e PRINTING, SUBSCRIPTIONS & PU -----	12,201.	1,772.	704.	9,725.
f All other expenses -----	3,259.	1,618.	740.	901.
25 Total functional expenses. Add lines 1 through 24f	3,854,487.	3,301,035.	289,236.	264,216.
26 Joint Costs. Check here <input type="checkbox"/> If following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash - non-interest-bearing	43,250.	1	281,211.
	2 Savings and temporary cash investments	4,057,971.	2	3,869,818.
	3 Pledges and grants receivable, net	322,223.	3	521,025.
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	0.	9	44,177.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 175,069.		
	b Less: accumulated depreciation	10b 146,418.	34,210.	10c 28,651.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	78,627.	15	38,672.
16 Total assets. Add lines 1 through 15 (must equal line 34)	4,536,281.	16	4,783,554.	
Liabilities	17 Accounts payable and accrued expenses	101,296.	17	128,945.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	928,289.	25	1,227,173.
	26 Total liabilities. Add lines 17 through 25	1,029,585.	26	1,356,118.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	3,284,928.	27	3,059,913.
	28 Temporarily restricted net assets	221,768.	28	367,523.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	3,506,696.	33	3,427,436.
34 Total liabilities and net assets/fund balances	4,536,281.	34	4,783,554.	

Part XI Financial Statements and Reporting

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
- b** Were the organization's financial statements audited by an independent accountant?
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- d** If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form **990** (2009)

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Table with 7 columns: (a) 2005, (b) 2006, (c) 2007, (d) 2008, (e) 2009, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2005, (b) 2006, (c) 2007, (d) 2008, (e) 2009, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support; 12 Gross receipts from related activities; 13 First five years.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2009 (93.62%); 15 Public support percentage from 2008 Schedule A, Part II, line 14 (96.71%); 16a 33 1/3% support test - 2009 (checked); 16b 33 1/3% support test - 2008; 17a 10%-facts-and-circumstances test - 2009; 17b 10%-facts-and-circumstances test - 2008; 18 Private foundation.

Part III Support Schedule for Organizations Described in Section 509(a)(2)
 (Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b.						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2009. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

b 33 1/3% support tests - 2008. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

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

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

ATTACHMENT 1

SCHEDULE A, PART II - OTHER INCOME

DESCRIPTION	2005	2006	2007	2008	2009	TOTAL
MISCELLANEOUS					4,425.	4,425.
TOTALS					<u>4,425.</u>	<u>4,425.</u>

Schedule of Contributors

2009

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

Name of the organization MAKE-A-WISH FOUNDATION OF PHILADELPHIA AND SUSQUEHANNA VALLEY	Employer identification number 22-2755963
---	---

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

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

Special Rules

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

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

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

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization MAKE-A-WISH FOUNDATION OF PHILADELPHIA AND SUSQUEHANNA VALLEY	Employer identification number 22-2755963
---	---

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	DE LAGE LANDEN 111 OLD EAGLE SCHOOL ROAD WAYNE, PA 19087	\$ 216,050.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	US RESTAURANTS 1780 SWEDE ROAD BLUE BELL, PA 19422	\$ 97,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	GIVE KIDS THE WORLD 210 S. BASS ROAD KISSIMMEE, FL 34746	\$ 609,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization MAKE-A-WISH FOUNDATION OF PHILADELPHIA AND SUSQUEHANNA VALLEY	Employer identification number 22-2755963
--	---

Part II Noncash Property (see instructions)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
3	LODGING, MEALS, TICKETS _____ _____ _____	\$ 609,000.	VAR _____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2009

Open to Public Inspection

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

Department of the Treasury Internal Revenue Service

Name of the organization MAKE-A-WISH FOUNDATION OF PHILADELPHIA AND SUSQUEHANNA VALLEY

Employer identification number 22-2755963

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: Total number at end of year, Aggregate contributions to (during year), Aggregate grants from (during year), Aggregate value at end of year, and two questions about donor informed consent.

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

Form with multiple sections: Purpose(s) of conservation easements, table for held at the end of the year (2a-2d), and various questions about monitoring, expenses, and reporting requirements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Form with questions 1a, 1b, 2, 2a, 2b regarding reporting requirements for art, historical treasures, and similar assets.

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIV and complete the following table:
- | | Amount |
|---|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21? Yes No
- b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current Year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	221,768.	328,708.			
b Contributions	367,523.	221,768.			
c Net investment earnings, gains, and losses					
d Grants or scholarships	221,768.	328,708.			
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	367,523.	221,768.			

- 2 Provide the estimated percentage of the year end balance held as:
- a Board designated or quasi-endowment ▶ 100.0000 %
 - b Permanent endowment ▶ _____ %
 - c Term endowment ▶ _____ %
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|-----|----|
| (i) unrelated organizations | X | |
| (ii) related organizations | | X |
| 3b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | | |
- 4 Describe in Part XIV the intended uses of the organization's endowment funds.

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		172,975.	144,324.	28,651.
e Other		2,094.	2,094.	0.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				28,651.

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

Table with 10 rows and 3 columns: Line number, Description, and Amount. Total revenue is 3,712,096. Total expenses are 3,854,487. Excess or (deficit) for the year is -142,391. Net unrealized gains (losses) on investments is 63,131. Total adjustments (net) is 63,131. Excess or (deficit) for the year per audited financial statements is -79,260.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Table with 5 main rows and 3 columns: Line number, Description, and Amount. Total revenue, gains, and other support per audited financial statements is 3,775,227. Amounts included on line 1 but not on Form 990, Part VIII, line 12: Net unrealized gains on investments (63,131), Donated services and use of facilities, Recoveries of prior year grants, Other. Total revenue per audited financial statements is 3,712,096. Amounts included on Form 990, Part VIII, line 12, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b, Other. Total revenue per audited financial statements is 3,712,096.

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

Table with 5 main rows and 3 columns: Line number, Description, and Amount. Total expenses and losses per audited financial statements is 3,854,487. Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities, Prior year adjustments, Other losses, Other. Total expenses per audited financial statements is 3,854,487. Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b, Other. Total expenses per audited financial statements is 3,854,487.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

SEE PAGE 5

Part XIV Supplemental Information (continued)

FIN 48 FOOTNOTE (ASC 740)

SCHEDULE D, PART X, LINE 2

ASC TOPIC 740, INCOME TAXES (ASC 740), PRESCRIBES A RECOGNITION THRESHOLD AND MEASUREMENT ATTRIBUTE FOR THE FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT OF A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN, AND PROVIDES GUIDANCE ON DERECOGNITION, CLASSIFICATION, INTEREST AND PENALTIES, DISCLOSURE, AND TRANSITION. THE FOUNDATION HAS ADOPTED THE DEFERRAL AND DISCLOSURE PROVISIONS OF ASC 740 FOR ITS AUGUST 31, 2009 FINANCIAL STATEMENTS AND HAS ADOPTED THE REMAINING PROVISIONS OF ASC 740 FOR THE YEAR ENDED AUGUST 31, 2010. MANAGEMENT ASSERTS THAT NO SUCH UNCERTAIN TAX POSITIONS EXISTS FOR THE FOUNDATION AT AUGUST 31, 2010.

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

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total events
		MOTHER ' S DAY		0	(add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1	Gross receipts	309,547.		309,547.
	2	Less: Charitable contributions			
	3	Gross income (line 1 minus line 2)	309,547.		309,547.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	23,537.		23,537.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			(23,537.)
11	Net income summary. Combine line 3, column (d), and line 10			286,010.	

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1	Gross revenue		
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	Yes _____% No	Yes _____% No	Yes _____% No
7	Direct expense summary. Add lines 2 through 5 in column (d)				()
8	Net gaming income summary. Combine line 1, column d, and line 7				

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

13 Indicate the percentage of gaming activity operated in:

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

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

Name ► _____
 Address ► _____

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

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

c If "Yes," enter name and address of the third party:

Name ► _____
 Address ► _____

16 Gaming manager information:

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? **17a**

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

	Yes	No
15a		
17a		

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
INDIVIDUALS	278	0.	2,568,272.	FMV	LODGING/TCKTS

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

PROCEDURES OF MONITORING USE OF GRANT FUNDS

SCHEDULE I, PART II, LINE 2

MAKE-A-WISH FOUNDATION OF PHILADELPHIA AND SUSQUEHANNA VALLEY DOES NOT

PROVIDE CASH GRANTS TO INDIVIDUALS, BUT RATHER GRANTS WISHES TO SELECTED

BENEFICIARIES THAT MEET THE SPECIFIC CRITERIA FOR THE WISH GRANTING

PROGRAM. THE ORGANIZATION GENERALLY ALLOCATES FUNDS DIRECTLY TO THE

VENDORS FOR THE WISH EXPENSES, WITH THE EXCEPTION OF TRAVEL STIPENDS

(I.E., MEALS, TIPS, GAS, ETC.) FROM A STANDARDIZED WISH BUDGET. ALL WISH

EXPENSES ARE DEVELOPED BY THE DIRECTOR OF PROGRAM SERVICES AND ARE

APPROVED BY THE PRESIDENT/CEO. THE SUPPORTING WISH EXPENSE DOCUMENTATION

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization **MAKE-A-WISH FOUNDATION OF PHILADELPHIA AND SUSQUEHANNA VALLEY**

Employer identification number
22-2755963

Part I Questions Regarding Compensation

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

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

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

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

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

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

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.

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

- a** The organization?
- b** Any related organization?

If "Yes" to line 5a or 5b, describe in Part III.

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

- a** The organization?
- b** Any related organization?

If "Yes" to line 6a or 6b, describe in Part III.

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

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

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1a		
1b		
2		
3		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2009

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

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

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

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
DENNIS J HERON	(i)	136,822.	9,500.		4,955.	17,143.	168,420.	0.
	(ii)	0.					0.	
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

OMB No. 1545-0047

2009

Open To Public Inspection

Name of the organization **MAKE-A-WISH FOUNDATION OF PHILADELPHIA AND SUSQUEHANNA VALLEY**

Employer identification number
22-2755963

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art-Works of art				
2 Art-Historical treasures				
3 Art-Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities-Publicly traded	X	2	5,879.	FMV
10 Securities-Closely held stock				
11 Securities-Partnership, LLC, or trust interests				
12 Securities-Miscellaneous				
13 Qualified conservation contribution-Historic structures				
14 Qualified conservation contribution-Other				
15 Real estate-Residential				
16 Real estate-Commercial				
17 Real estate-Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (ATCH 2)		201.	1,002,974.	
26 Other ▶ ()				
27 Other ▶ ()				
28 Other ▶ ()				

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

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

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

Schedule M (Form 990) 2009

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

DISPOSAL OF DONATED SECURITIES

SCHEDULE M, LINE 32A

A SECURITIES INVESTMENT ADVISOR IMMEDIATELY DISPOSES OF THE DONATED
SECURITIES AND PROVIDES THE ORGANIZATION WITH THE PROCEEDS.

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

ATTACHMENT 2

SCHEDULE M, PART I - OTHER NONCASH CONTRIBUTIONS

DESCRIPTION	(A) CHECK	(B) NUMBER OF CONTRIBUTIONS	(C) REVENUES REPORTED	(D) METHOD OF DETERMINING
LODGING/MEALS/TICKETS	X	1	609,000.	FMV
AIRFARE, POOLS, LIMOUSINE R	X	200	393,974.	FMV
TOTALS		<u>201.</u>	<u>1,002,974.</u>	

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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

OMB No. 1545-0047

2009

**Open to Public
Inspection**

Name of the organization **MAKE-A-WISH FOUNDATION OF PHILADELPHIA
AND SUSQUEHANNA VALLEY**

Employer identification number
22-2755963

ATTACHMENT 3

PROCESS USED TO REVIEW FORM 990

FORM 990, PART IV, SECTION A, LINE 11

THE FORM 990 IS PRESENTED TO THE BOARD OF DIRECTORS FOR THEIR REVIEW,
QUESTIONS, & COMMENTS. THE FINAL 990 IS SENT TO THE BOARD PRIOR TO
FILIING WITH THE IRS.

PROCESS USED TO MONITOR AND ENFORCE CONFLICT OF INTEREST POLICY

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

EMPLOYEES AND BOARD MEMBERS ARE ANNUALLY REQUIRED TO SIGN-OFF AND
ACKNOWLEDGE COMPLIANCE WITH THE ORGANIZATION'S CONFLICT OF INTEREST
POLICY. IF A CONFLICT IS FOUND, THE INDIVIDUAL IS REQUIRED TO RECUSE
THEMSELVES FROM ANY INVOLVEMENT IN THE DECISIONMAKING RELATING TO THAT
CONFLICT.

PROCESS FOR DETERMINING COMPENSATION

FORM 990, PART IV, SECTION B, LINE 15

THE COMPENSATION OF THE ORGANIZATION'S CEO IS REVIEWED & DISCUSSED BY THE
EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS. IT IS THEN PROPOSED TO
THE BOARD OF DIRECTORS FOR APPROVAL BEFORE IT IS DISCUSSED AND PRESENTED
TO THE CEO. THE ORGANIZATION'S OFFICERS ARE NOT COMPENSATED. THE KEY
EMPLOYEES COMPENSATION IS PROPOSED BY THE CEO WHO THEN REQUESTS APPROVAL
FROM THE BOARD OF DIRECTORS (VIA THE BUDGETING PROCESS). UPON APPROVAL BY
THE BOARD OF DIRECTORS, THE KEY EMPLOYEES ARE INFORMED OF ANY CHANGES TO
THEIR COMPENSATION.

Name of the organization MAKE-A-WISH FOUNDATION OF PHILADELPHIA
AND SUSQUEHANNA VALLEY

Employer identification number
22-2755963

ATTACHMENT 3 (CONT'D)

DISCLOSURE

FORM 990, PART IV, SECTION C, LINE 19

WITH A DIRECT REQUEST TO THE ORGANIZATION, THE ORGANIZATION WILL MAKE ITS
GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS
AVAILABLE TO THE PUBLIC.

ATTACHMENT 4

FORM 990, PART VIII - FUNDRAISING EVENTS

<u>DESCRIPTION</u>	<u>GROSS INCOME</u>	<u>DIRECT EXPENSES</u>	<u>NET INCOME</u>
CONVOY	309,547.	23,537.	286,010.
TOTALS	<u>309,547.</u>	<u>23,537.</u>	<u>286,010.</u>