

Return of Organization Exempt From Income Tax

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

Department of the Treasury
Internal Revenue Service

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

A For the 2010 calendar year, or tax year beginning 09/01, 2010, and ending 08/31, 2011

B Check if applicable:	<input type="checkbox"/>	Address change	C Name of organization MAKE-A-WISH FOUNDATION OF EASTERN NORTH CAROLINA Doing Business As			D Employer identification number 58-1792140	
	<input type="checkbox"/>	Name change					
	<input type="checkbox"/>	Initial return					
	<input type="checkbox"/>	Terminated					
<input type="checkbox"/>	Amended return	E Telephone number (919) 821-7111			G Gross receipts \$ 1,959,140.		
<input type="checkbox"/>	Application pending						
F Name and address of principal officer: KRISTEN JOHNSON 2880 SLATE ROAD, SUITE 105 MORRISVILLE, NC 27560			H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No <small>If "No," attach a list. (see instructions)</small>		
							I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527
J Website: ▶ WWW.EASTNCWISH.ORG			H(c) Group exemption number ▶		L Year of formation: 1986		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			M State of legal domicile: NC				

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>TO GRANT WISHES TO CHILDREN WITH LIFE-THREATENING MEDICAL CONDITIONS</u> <u>TO ENRICH THE HUMAN EXPERIENCE WITH HOPE, STRENGTH, AND JOY.</u>			
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3	Number of voting members of the governing body (Part VI, line 1a)	3	17.	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	17.	
	5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	11.	
	6	Total number of volunteers (estimate if necessary)	6	283.	
	7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0.	
	b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
	Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
		9	Program service revenue (Part VIII, line 2g)	1,572,057.	1,380,951.
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,300.	2,400.	
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	15,273.	22,144.	
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	58,851.	33,624.	
13		Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,649,481.	1,439,119.	
14		Benefits paid to or for members (Part IX, column (A), line 4)	1,050,340.	1,076,696.	
Expenses	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.	
	16 a	Professional fundraising fees (Part IX, column (A), line 11e)	452,499.	403,200.	
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 228,485.	0.	0.	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	223,253.	199,406.	
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,726,092.	1,679,302.	
	19	Revenue less expenses. Subtract line 18 from line 12	-76,611.	-240,183.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year	
	21	Total liabilities (Part X, line 26)	860,395.	714,558.	
	22	Net assets or fund balances. Subtract line 21 from line 20	584,726.	673,012.	
			275,669.	41,546.	

Part II Signature Block

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

Sign Here	Signature of officer _____	Date _____			
	Type or print name and title _____				
Paid Preparer Use Only	Print/Type preparer's name _____	Preparer's signature _____	Date _____	Check if self-employed <input type="checkbox"/>	PTIN _____
	Firm's name ▶ KPMG LLP	Firm's EIN ▶ 13-5565207			
	Firm's address ▶ 355 S. GRAND AVE., SUITE 2000 LOS ANGELES, CA 90071	Phone no. 213-972-4000			
May the IRS discuss this return with the preparer shown above? (see instructions)					<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III Yes No

1 Briefly describe the organization's mission:

TO GRANT WISHES TO 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 \$ 1,296,985. including grants of \$ 1,076,696.) (Revenue \$ 2,400.)

ATTACHMENT 1

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 1,296,985.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No response boxes. Rows include questions 21 through 38 regarding grants, compensation, tax-exempt bonds, and controlled entities.

Part V Statements Regarding Other IRS Filings and Tax Compliance
Check if Schedule O contains a response to any question in this Part V.

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 1a-14b regarding IRS filings, backup withholding, employee reporting, foreign accounts, and charitable contributions.

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include 1a, 1b, 2, 3, 4, 5, 6, 7a, 7b, 8, 8a, 8b, 9.

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, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NC,
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.
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: GLENDA HUGHES 2880 SLATER RD., SUITE 105 MORRISVILLE, NC 27560 919-821-7111

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RUDY OGBURN PAST CHAIRPERSON	4.00	X		X				0.	0.	0.
(2) TOM FAGLEY TREASURER	3.00	X		X				0.	0.	0.
(3) JIM KITCHEN SECRETARY	1.00	X		X				0.	0.	0.
(4) RICK DECKELBAUM BOARD MEMBER	1.00	X						0.	0.	0.
(5) KIM BELL BOARD MEMBER	1.00	X						0.	0.	0.
(6) PAUL E. BARTH BOARD MEMBER	1.00	X						0.	0.	0.
(7) LISA SCHILLER BOARD MEMBER	1.00	X						0.	0.	0.
(8) LOUISE COLLIS BOARD MEMBER	1.00	X						0.	0.	0.
(9) DAVID C. FALK, JR. BOARD MEMBER	1.00	X						0.	0.	0.
(10) MICHAEL F. GOODING BOARD MEMBER	1.00	X						0.	0.	0.
(11) RALPH W. GREGORY BOARD MEMBER	1.00	X						0.	0.	0.
(12) DR. HOPE SEIDEL BOARD MEMBER	1.00	X						0.	0.	0.
(13) DR. BRAD COLLINS BOARD MEMBER	1.00	X						0.	0.	0.
(14) JON DINGLEDINE BOARD MEMBER	1.00	X						0.	0.	0.
(15) ERIN ENGLER BOARD MEMBER	1.00	X						0.	0.	0.
(16) HUNTER MARSHALL BOARD MEMBER	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(17) HAL ROUTH BOARD MEMBER	1.00	X					0.	0.	0.	
(18) JOHN ELMO CHAIRPERSON	4.00	X		X			0.	0.	0.	
(19) ZIVA RANEY PRESIDENT/CEO (UNTIL 03/2011)	40.00			X			73,879.	0.	1,890.	
(20) KRISTEN JOHNSON PRESIDENT/CEO (FROM 03/2011)	40.00			X			0.	0.	0.	
(21) GLENDA HUGHES DIRECTOR, FINANCE & ADMIN	40.00			X			62,062.	0.	6,043.	
(22)										
(23)										
(24)										
(25)										
(26)										
(27)										
(28)										
1b Sub-total							135,941.	0.	7,933.	
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							135,941.	0.	7,933.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **0**

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

Section B. Independent Contractors

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

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **0**

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a	48,509.					
	b Membership dues	1b						
	c Fundraising events	1c	82,230.					
	d Related organizations	1d						
	e Government grants (contributions) . .	1e						
	f All other contributions, gifts, grants, and similar amounts not included above .	1f	1,250,212.					
	g Noncash contributions included in lines 1a-1f: \$		357,487.					
	h Total. Add lines 1a-1f			1,380,951.				
Program Service Revenue			Business Code					
	2a WISH ASSIST FEES			2,400.	2,400.			
	b							
	c							
	d							
	e							
	f All other program service revenue							
g Total. Add lines 2a-2f			2,400.					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			7,012.			7,012.	
	4 Income from investment of tax-exempt bond proceeds . . .			0.				
	5 Royalties			0.				
	6a Gross Rents	(i) Real	(ii) Personal					
		b Less: rental expenses						
		c Rental income or (loss)						
		d Net rental income or (loss)			0.			
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
				458,822.				
		b Less: cost or other basis and sales expenses			443,690.			
		c Gain or (loss)			15,132.			
	d Net gain or (loss)			15,132.			15,132.	
	8a Gross income from fundraising events (not including \$ 82,230. of contributions reported on line 1c). See Part IV, line 18	a	ATCH 2	106,068.				
	b Less: direct expenses	b		76,331.				
	c Net income or (loss) from fundraising events		ATCH 3	29,737.			29,737.	
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 BACKGROUND CHECKS & NAME TAGS		900099	3,887.			3,887.		
b								
c								
d All other revenue								
e Total. Add lines 11a-11d			3,887.					
12 Total revenue. See instructions			1,439,119.	2,400.		55,768.		

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	0.			
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	1,076,696.	1,076,696.		
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	142,053.	48,298.	39,775.	53,980.
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	210,395.	76,646.	49,681.	84,068.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	3,522.	1,198.	986.	1,338.
9 Other employee benefits	15,958.	5,789.	3,799.	6,370.
10 Payroll taxes	31,272.	11,421.	7,351.	12,500.
11 Fees for services (non-employees):				
a Management	6,000.		6,000.	
b Legal	0.			
c Accounting	1,000.		1,000.	
d Lobbying	0.			
e Professional fundraising services. See Part IV, line 17	0.			
f Investment management fees	1,018.		1,018.	
g Other	0.			
12 Advertising and promotion	9,372.	354.	7,680.	1,338.
13 Office expenses	29,313.	9,856.	6,231.	13,226.
14 Information technology	13,457.	4,722.	4,848.	3,887.
15 Royalties	0.			
16 Occupancy	61,450.	27,038.	12,290.	22,122.
17 Travel	7,871.	200.	2,342.	5,329.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19 Conferences, conventions, and meetings	3,593.	244.	1,054.	2,295.
20 Interest	0.			
21 Payments to affiliates	35,806.	27,571.	3,581.	4,654.
22 Depreciation, depletion, and amortization	12,175.	5,357.	2,435.	4,383.
23 Insurance	0.			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a VOLUNTEER RECOGNITION -----	792.	64.	17.	711.
b BANK & MERCHANT FEES -----	7,254.	80.	414.	6,760.
c VOLUNTEER BACKGROUND CHECKS -----	2,341.	1,364.	349.	628.
d DIRECT FUNDRAISING EXPENSE -----	4,017.			4,017.
e MISCELLANEOUS -----	3,947.	87.	2,981.	879.
f All other expenses -----				
25 Total functional expenses. Add lines 1 through 24f	1,679,302.	1,296,985.	153,832.	228,485.
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing		1	22,671.
	2 Savings and temporary cash investments	45,792.	2	77,423.
	3 Pledges and grants receivable, net	308,642.	3	273,076.
	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)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	6,006.	8	4,601.
	9 Prepaid expenses and deferred charges	10,435.	9	28,609.
	10 a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 92,923.		
	b Less: accumulated depreciation	10b 66,949.		
			38,149.	10c 25,974.
	11 Investments - publicly traded securities	424,854.	11	245,639.
	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	26,517.	15	36,565.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	860,395.	16	714,558.	
Liabilities	17 Accounts payable and accrued expenses	56,668.	17	44,037.
	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	528,058.	25	628,975.
	26 Total liabilities. Add lines 17 through 25	584,726.	26	673,012.
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	-11,843.	27	-209,060.
	28 Temporarily restricted net assets	287,512.	28	250,606.
	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	275,669.	33	41,546.	
34 Total liabilities and net assets/fund balances	860,395.	34	714,558.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,439,119.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,679,302.
3	Revenue less expenses. Subtract line 2 from line 1	3	-240,183.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	275,669.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	6,060.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	41,546.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
2b	Were the organization's financial statements audited by an independent accountant?	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input checked="" type="checkbox"/> Both consolidated and separate basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	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.		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No. 1545-0047

2010

Open to Public Inspection

Name of the organization **MAKE-A-WISH FOUNDATION OF EASTERN NORTH CAROLINA**

Employer identification number
58-1792140

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

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a Type I b Type II c Type III - Functionally integrated d Type III - Other

e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?

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

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

Schedule A (Form 990 or 990-EZ) 2010

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2006, (b) 2007, (c) 2008, (d) 2009, (e) 2010, (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) 2006, (b) 2007, (c) 2008, (d) 2009, (e) 2010, (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. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc.; 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f)) 86.72%; 15 Public support percentage from 2009 Schedule A, Part II, line 14 85.13%; 16a 33 1/3 % support test - 2010; b 33 1/3 % support test - 2009; 17a 10%-facts-and-circumstances test - 2010; b 10%-facts-and-circumstances test - 2009; 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 or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2006, (b) 2007, (c) 2008, (d) 2009, (e) 2010, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support (Subtract line 7c from line 6).

Section B. Total Support

Table with 7 columns: (a) 2006, (b) 2007, (c) 2008, (d) 2009, (e) 2010, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 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

Table with 3 columns: Description, Line Number, Percentage. Rows include: 15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f)) - 15 %; 16 Public support percentage from 2009 Schedule A, Part III, line 15 - 16 %

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, Line Number, Percentage. Rows include: 17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f)) - 17 %; 18 Investment income percentage from 2009 Schedule A, Part III, line 17 - 18 %

- 19a 33 1/3 % support tests - 2010. If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization.
b 33 1/3 % support tests - 2009. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization.
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

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

ATTACHMENT 1

SCHEDULE A, PART II - OTHER INCOME

DESCRIPTION	2006	2007	2008	2009	2010	TOTAL
GROSS FUNDRAISING REVENUE	112,310.	128,547.	87,291.	129,227.	106,068.	563,443.
OTHER INCOME	2,995.	3,660.		4,800.	3,887.	15,342.
TOTALS	<u>115,305.</u>	<u>132,207.</u>	<u>87,291.</u>	<u>134,027.</u>	<u>109,955.</u>	<u>578,785.</u>

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2010

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

Name of the organization MAKE-A-WISH FOUNDATION OF EASTERN NORTH CAROLINA

Employer identification number 58-1792140

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B) (i) and 170(h)(4)(B)(ii)?, 9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

Table with 2 columns: Amount. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X, 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenues included in Form 990, Part VIII, line 1, b Assets included in Form 990, Part X

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

Schedule D (Form 990) 2010

JSA 0E1268 1.000

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a Public exhibition, b Scholarly research, c Preservation for future generations, d Loan or exchange programs, e Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

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?

b If "Yes," explain the arrangement in Part XI V and complete the following table:

Table with columns for Amount and rows for 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21?

b If "Yes," explain the arrangement in Part XI V.

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

Table with columns (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back and rows for 1a-1g: Beginning of year balance, Contributions, Net investment earnings, gains, and losses, Grants or scholarships, Other expenditures for facilities and programs, Administrative expenses, End of year balance

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

- a Board designated or quasi-endowment %, 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:

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

Table with columns Yes, No and rows 3a(i), 3a(ii), 3b

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

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

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

Table with columns (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value and rows for 1a Land, 1b Buildings, 1c Leasehold improvements, 1d Equipment, 1e Other, Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)

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

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

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

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

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

(a) Description	(b) Book value
(1) DUE FROM RELATED ENTITIES	32,989.
(2) SALES TAX REFUNDABLE	3,576.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	36,565.

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

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	0.
(2) ACCRUED PENDING WISH COSTS	591,187.
(3) DEFERRED RENT	28,662.
(4) DUE TO RELATED ENTITIES	9,126.
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	628,975.

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

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	1,439,119.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	1,679,302.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	-240,183.
4	Net unrealized gains (losses) on investments	4	-16,378.
5	Donated services and use of facilities	5	22,438.
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	
9	Total adjustments (net). Add lines 4 through 8	9	6,060.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	-234,123.

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

1	Total revenue, gains, and other support per audited financial statements	1	1,568,863.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	-16,378.
b	Donated services and use of facilities	2b	151,157.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	134,779.
3	Subtract line 2e from line 1	3	1,434,084.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	1,018.
b	Other (Describe in Part XIV.)	4b	4,017.
c	Add lines 4a and 4b	4c	5,035.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	1,439,119.

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

1	Total expenses and losses per audited financial statements	1	1,802,986.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	128,719.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	128,719.
3	Subtract line 2e from line 1	3	1,674,267.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	1,018.
b	Other (Describe in Part XIV.)	4b	4,017.
c	Add lines 4a and 4b	4c	5,035.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	1,679,302.

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)

PART X, LINE 2

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

PART XII, LINE 4B AND PART XIII, LINE 4B

FUNDRAISING EXPENSES REPORTED NET ON AFS

AND GROSS ON FORM 990

\$ 4,017

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

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total events
		WISH BALL (event type)	(event type)	0. (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	188,298.			188,298.
	2 Less: Charitable contributions	82,230.			82,230.
	3 Gross income (line 1 minus line 2)	106,068.			106,068.
Direct Expenses	4 Cash prizes	13,494.			13,494.
	5 Noncash prizes	30,039.			30,039.
	6 Rent/facility costs	24,316.			24,316.
	7 Food and beverages	701.			701.
	8 Entertainment	7,781.			7,781.
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				(76,331.)
	11 Net income summary. Combine line 3, column (d), and line 10				29,737.

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

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

9 Enter the state(s) in which the organization operates gaming activities: _____

a Is the organization licensed to operate gaming activities in each of these states? Yes No

b If "No," explain: _____

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

b If "Yes," explain: _____

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

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

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

Name ▶ _____

Address ▶ _____

- 15 a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.
- c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

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

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

**SCHEDULE I
(Form 990)**

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

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

▶ **Attach to Form 990.**

Name of the organization **MAKE-A-WISH FOUNDATION OF EASTERN
NORTH CAROLINA**

Employer identification number
58-1792140

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								

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

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

Schedule I (Form 990) (2010)

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1 WISHES GRANTED & PENDING	261.	749,917.	326,779.	FMV	TRAVEL, M&E, SUPPLIES
2					
3					
4					
5					
6					
7					

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

PROCEDURES FOR MONITORING GRANT FUNDS IN THE UNITED STATES

PART I, LINE 2

MAKE A WISH FOUNDATION OF EASTERN NORTH CAROLINA DOES NOT PROVIDE CASH GRANTS TO INDIVIDUALS, BUT RATHER GRANTS WISHES TO SELECTED BENEFICIARIES THAT MEET THE SPECIFIC CRITERIA FOR THE WISH GRANTING PROGRAM. THE ORGANIZATION ALLOCATES FUNDS DIRECTLY TO THE VENDORS FOR THE WISH EXPENSES, WITH THE EXCEPTION OF TRAVEL STIPENDS (I.E. MEALS, TIPS, GAS, ETC) FROM A STANDARDIZED WISH BUDGET. ALL WISH EXPENSES ARE DEVELOPED BY THE DIRECTOR OF PROGRAM SERVICES AND ARE APPROVED BY THE PRESIDENT/CEO. THE SUPPORTING WISH EXPENSE DOCUMENTATION (I.E. INVOICES AND STATEMENTS)

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1					
2					
3					
4					
5					
6					
7					

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

IS RETAINED BY THE ORGANIZATION.

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

OMB No. 1545-0047

2010

Open To Public Inspection

Name of the organization **MAKE-A-WISH FOUNDATION OF EASTERN NORTH CAROLINA**

Employer identification number
58-1792140

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
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 ▶ (<u>ATCH 1</u>)		503.	357,487.	
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** 0.

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

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

Schedule M (Form 990) (2010)

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

PART I, COLUMN B

THE NUMBER OF CONTRIBUTIONS IS BASED ON THE NUMBER OF CONTRIBUTIONS
RECIEVED.

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

ATTACHMENT 1

SCHEDULE M, PART I - OTHER NONCASH CONTRIBUTIONS

<u>DESCRIPTION</u>	<u>(A) CHECK</u>	<u>(B) NUMBER OF CONTRIBUTIONS</u>	<u>(C) REVENUES REPORTED</u>	<u>(D) METHOD OF DETERMINING</u>
GIVE KIDS THE WORLD	X	85.	309,040.	RETAIL VALUE
OFFICE SUPPLIES	X	9.	669.	RETAIL VALUE
DONATED AUCTION ITEMS	X	100.	30,039.	RETAIL VALUE
GIFT CARDS	X	30.	5,166.	RETAIL VALUE
MUSICAL INSTRUMENT	X	1.	2,522.	RETAIL VALUE
PLAYSET	X	1.	1,300.	RETAIL VALUE
TOYS, DISCOUNTS, ETC.	X	277.	8,751.	RETAIL VALUE
TOTALS		<u>503.</u>	<u>357,487.</u>	

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Name of the organization NORTH CAROLINA	MAKE-A-WISH FOUNDATION OF EASTERN	Employer identification number 58-1792140
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PART VI, SECTION B

LINE 11 - THE BOARD OF DIRECTORS HAS DELEGATED THE PRIMARY REVIEW OF THE FORM 990 TO THE FINANCE COMMITTEE. THE ORGANIZATION'S CHIEF FINANCIAL OFFICER WORKED CLOSELY WITH AN OUTSIDE ACCOUNTING FIRM TO PREPARE AND ENSURE ACCURACY OF THE FORM 990. THE FORM 990 WAS REVIEWED BY THE CHIEF EXECUTIVE OFFICER PRIOR TO IT BEING PROVIDED TO THE FINANCE COMMITTEE. THE FINANCE COMMITTEE MET VIA PHONE CONFERENCE WITH THE OUTSIDE ACCOUNTING FIRM ENGAGED TO PREPARE THE FORM 990. EACH MEMBER OF THE BOARD OF DIRECTORS WAS PROVIDED WITH A COMPLETE COPY OF THE FORM 990 PRIOR TO FILING WITH THE INTERNAL REVENUE SERVICE.

LINE 12C - THE ORGANIZATION ADOPTED A "STATEMENT OF VALUES, CODE OF ETHICS AND CONFLICT OF INTEREST POLICY" WITH WHICH ALL OFFICERS, DIRECTORS, EMPLOYEES AND VOLUNTEERS ARE REQUIRED TO COMPLY AND ACKNOWLEDGE BY SIGNING, UPON THEIR INITIAL INVOLVEMENT WITH THE ORGANIZATION AND ANNUALLY THEREAFTER, AN "ANNUAL CONFLICT OF INTEREST AND ETHICS ASSURANCE STATEMENT" (THE "COI STATEMENT"). THE COI STATEMENT REQUIRES OFFICERS, DIRECTORS AND KEY EMPLOYEES TO DISCLOSE THE EXISTENCE OF ANY FAMILY AND/OR BUSINESS RELATIONSHIPS THEY MAY HAVE WITH OTHER OFFICERS, DIRECTORS OR KEY EMPLOYEES OF THE ORGANIZATION. THE CEO OF THE CHAPTER IS CHARGED WITH ENSURING THE COI STATEMENT AND ADDENDUM ARE SIGNED EACH YEAR BY DIRECTORS, OFFICERS AND KEY EMPLOYEES. REVIEW OF THE STATEMENTS IS MONITORED BY THE CEO. IF ANY COVERED PERSON DISCLOSES A POTENTIAL OR ACTUAL CONFLICT, THE FOLLOWING PROCEDURE IS FOLLOWED: (1)

Name of the organization MAKE-A-WISH FOUNDATION OF EASTERN NORTH CAROLINA	Employer identification number 58-1792140
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THE CONFLICTING INTEREST IS FULLY DISCLOSED TO THE BOARD; (2) THE COVERED PERSON RESPONDS TO ANY FACTUAL QUESTIONS FROM THE BOARD RELATED TO THE DISCLOSED CONFLICT; AND (3) THE BOARD, WITHOUT THE COVERED PERSON, DISCUSSES THE CONFLICT AND APPROVES OR DISAPPROVES THE PROPOSED TRANSACTION.

LINE 15A & B - FOR 2010 COMPENSATION, THE EXECUTIVE COMMITTEE OF THE BOARD, COMPRISED SOLELY OF INDEPENDENT DIRECTORS, NONE OF WHOM HAVE A CONFLICT OF INTEREST WITH RESPECT TO THE COMPENSATION ARRANGEMENT, WAS ACCOUNTABLE FOR SETTING A REASONABLE COMPENSATION PACKAGE FOR THE CEO AND OTHER OFFICERS OF THE FOUNDATION. THE EXECUTIVE COMMITTEE ALSO DEVELOPED, CONSISTENT WITH THE ORGANIZATION'S PHILOSOPHY AND PRINCIPLES, THE ANNUAL PERFORMANCE GOALS AND CRITERIA TO BE USED IN DETERMINING VARIABLE COMPENSATION CRITERIA FOR OFFICERS AND OTHER EMPLOYEES. IN ADDITION, THE ORGANIZATION RETAINED A CONSULTANT TO REVIEW, ANALYZE AND PROVIDE BENCHMARKING DATA FOR THE TOTAL COMPENSATION AND BENEFITS PACKAGES OF OFFICERS AND OTHER EMPLOYEES. APPROPRIATE COMPARABILITY DATA WAS OBTAINED FROM THE CONSULTANT, I.E., TOTAL ECONOMIC BENEFITS PAID BY SIMILARLY SITUATED ORGANIZATIONS (BOTH TAXABLE AND TAX-EXEMPT) FOR SIMILAR JOB RESPONSIBILITIES. THE ORGANIZATION ALSO GATHERED BENCHMARKING DATA RELEVANT TO OFFICERS AND OTHER EMPLOYEES FROM COMPARABLE NATIONAL NONPROFIT ORGANIZATIONS AND THE OVERALL MARKETPLACE. THE BOARD'S DISCUSSIONS AND DECISIONS WERE CONTEMPORANEOUSLY DOCUMENTED, INCLUDING THE TERMS OF TRANSACTION AND THE DATE APPROVED, THE MEMBERS OF COMMITTEE PRESENT FOR THE DELIBERATIONS AND WHO VOTED, AND THE

Name of the organization MAKE-A-WISH FOUNDATION OF EASTERN NORTH CAROLINA	Employer identification number 58-1792140
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DESCRIPTION OF THE COMPARABILITY DATA OBTAINED AND HOW IT WAS OBTAINED.

PART VI, SECTION C

LINE 19 - WHILE FEDERAL TAX LAWS DO NOT MANDATE THAT THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS BE MADE AVAILABLE FOR PUBLIC INSPECTION, THE ORGANIZATION MAKES THESE DOCUMENTS AVAILABLE UPON REQUEST. THE FINANCIAL STATEMENTS ARE ALSO AVAILABLE ON THE CHAPTER'S WEBSITE.

PART XI, LINE 5

UNREALIZED LOSS	(16,378)
DONATED SERVICES AND USE OF FACILITIES	22,438

TOTAL CHANGE	6,060

ATTACHMENT 1

FORM 990, PART III - PROGRAM SERVICE, LINE 4A

PHILANTHROPY, VOLUNTARISM & GRANTMAKING PROGRAMS: THE MISSION OF THE MAKE-A-WISH FOUNDATION IS TO GRANT WISHES TO CHILDREN WITH LIFE THREATENING MEDICAL CONDITIONS TO ENRICH THE HUMAN EXPERIENCE WITH HOPE, STRENGTH AND JOY. AS OF 8/31/2011, 2300 WISHES HAVE BEEN GRANTED TO CHILDREN WITHIN EASTERN NORTH CAROLINA. FOR THE FISCAL YEAR ENDING AUGUST 31, 2011, THE CHAPTER HAD 239 CHILDREN QUALIFIED AND WAITING FOR A WISH.

Name of the organization MAKE-A-WISH FOUNDATION OF EASTERN NORTH CAROLINA	Employer identification number 58-1792140
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ATTACHMENT 1 (CONT'D)

TOTAL COST OF WISHES GRANTED FOR THE FISCAL YEAR WERE \$1,198,138 OF THIS AMOUNT, \$121,442 WAS CONTRIBUTED BY VARIOUS VENDORS WHO PROVIDED IN-KIND CONTRIBUTIONS SUCH AS TRAVEL AND TRAVEL SERVICES, TRANSPORTATION, LODGING, AND OTHER SERVICES AND USE OF FACILITIES TO COMPLETE A CHILD'S WISH. FOR FINANCIAL STATEMENT PURPOSES, THESE AMOUNTS ARE INCLUDED AS CONTRIBUTION REVENUE AND GRANTED WISH EXPENSE. FOR FORM 990, HOWEVER, THE IRS REQUIRES THAT CONTRIBUTED SERVICES AND USE OF FACILITIES BE EXCLUDED FROM BOTH REVENUE AND EXPENSE.

ATTACHMENT 2FORM 990, PART VIII - EXCLUDED CONTRIBUTIONS

<u>DESCRIPTION</u>	<u>AMOUNT</u>
WISH BALL	82,230.
TOTAL	<u>82,230.</u>

ATTACHMENT 3FORM 990, PART VIII - FUNDRAISING EVENTS

<u>DESCRIPTION</u>	<u>GROSS INCOME</u>	<u>DIRECT EXPENSES</u>	<u>NET INCOME</u>
WISH BALL	106,068.	76,331.	29,737.
TOTALS	<u>106,068.</u>	<u>76,331.</u>	<u>29,737.</u>

Exempt Organization Declaration and Signature for Electronic Filing

For calendar year 2010, or tax year beginning 09/01, 2010, and ending 08/31, 20 11
For use with Forms 990, 990-EZ, 990-PF, 1120-POL, and 8868

2010

Department of the Treasury
Internal Revenue Service

▶ See instructions on back.

Name of exempt organization

Employer identification number

MAKE-A-WISH FOUNDATION OF EASTERN

58-1792140

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the type of return being filed with Form 8453-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a below and the amount on that line of the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . .	1b	<u>1,439,119.</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	

Part II Declaration of Officer

6 I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that I am an officer of the above named organization and that I have examined a copy of the organization's 2010 electronic return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund.

Sign Here ▶ *Kristen Johnson* | 4/30/12 ▶ Pres & CEO
Signature of officer Date Title

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above organization's return and that the entries on Form 8453-EO are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The organization officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature ▶ <u><i>Kristen Johnson</i></u>	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code ▶	<u>KPMG LLP</u> <u>355 S. GRAND AVE., SUITE 2000</u> <u>LOS ANGELES CA 90071</u>	<u>4/30/12</u>		<u>EIN 13-5565207</u> <u>Phone no. 213-972-4000</u>

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer's Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Form **8453-EO** (2010)