

Central Indiana Linux Users Group, Inc.
10625 Glenn Cairn Court
Fishers, IN 46037-8965
www.CINLUG.org

May 16, 2006

Ms. Angie Bender
Internal Revenue Service
Exempt Organizations
550 Main Street, Federal Building
P.O. Box 2508 – Room 4522 – Group 7827
Cincinnati, OH 45201

Ref: Your letter of April 20, 2006, Re: Additional Information Request
EIN 35-2099735

Delivered via facsimile to: 513-263-4488

Dear Ms. Bender,

Your request for more information and our conversation of May 4th alerted our organization to apparent areas of confusion and misunderstanding in our original Application for Recognition of Exemption (IRS Form 1023; dated 10/20/2005) which I hope to clarify and correct in this letter.

1. Misunderstanding related to the term *Linux*.

The use of the term *Linux* in our name does not refer to any 'product' in the normal sense of the word. *Linux* is a trademark of an individual who, together with other individuals, contribute to the development of a single part of a computer operating system. The operating system of which it is a part has become known as *Linux* simply for convenience and is not associated with any particular company. It is indeed only a small part of the operating system which bears its name, which is itself only a small part of a software development paradigm known as Open Source Software.

Open Source Software is itself only a small part of the software industry, which in turn is a part of the larger computer technology industry. Our group finds it convenient and appropriate to label itself using the term *Linux* because it allows persons familiar with computer technology generally to quickly identify our association as a resource for information related to Open Source Software.

As you can see by my lengthy description, *Open Source Software* is difficult to explain to someone unfamiliar with the fine details of the software industry. Using the term *Linux* is, therefore, simply a shorthand that the public will understand and identify with our educational seminars and web site publications.

Many organizations with the term *Linux* in their name have successfully obtained Exempt status with the IRS. Here are just a few which provide similar educational seminars and web site publications about Open Source Software:

Linux Users Group in Princeton, Inc.	EIN: 20-0431144
Cincinnati GNU-Linux Users Group, Inc.	EIN: 31-1630150
Kalamazoo Linux Users Group, Inc.	EIN: 38-3456000
Roseville Linux Users Group, Inc.	EIN: 20-0265194

2. Educational mission.

There should be no misunderstanding regarding the educational mission of the Central Indiana Linux Users Group. Over the course of our six plus year existence as a Corporation, we have offered dozens of learning opportunities that have been widely advertised, open to the public and directed towards all skill levels and backgrounds. Naturally, we mainly attract audiences that are interested in computer technology. As mentioned above, our name helps identify the Open Source Software development paradigm we support.

The purpose of our monthly meetings, semi-annual 'Boot Camps', website discussion lists, is to provide educational content to the public in all areas of Open Source Software in particular and computer technology in general at the lowest possible cost – most of the time for free or for free-will donations. Our members regularly volunteer their time to local charities (religious and non-religious) who need help with their computers and networks. Job seekers find information about opportunities in the computer technology industry through no-charge resources like our web site and meetings. We collaborate and combine resources with other non-profit organizations [I would include a list of representative partners] to produce educational seminars that are free to the public. High school and college level students have attended our events.

As mentioned above, we don't promote *Linux*. A listing of our recent events includes:

- The OpenLDAP Directory Service
- Asterisk: Open Source PBX Boot Camp
- XEN: An Open Source Virtualization Machine Monitor
- The Linspire Desktop Operating System
- Myth TV: Alternative to TiVo
- System interconnection using SSH
- SAMBA: Open Source replacement for Windows file servers

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These various titles of these events refer to specific types of open source software. Each of these software packages are available without charge over the internet. However, members of the public often have difficulty in using these free resources because of the technical complexity of the software. Our organization has provided educational seminars and web site materials to help members of the public in using these software packages.

I hope this information satisfies the requirements for recognition of exemption under the IRS regulations. We appreciate your consideration and cooperation.

Sincerely,

Kim J. Brand
Secretary
Central Indiana Linux Users Group, Inc.