

Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements

Department of the Treasury
P.O. Box 2508 - Room 4522, Group 7827
Cincinnati, Ohio 45201

Date: April 20, 2006

Central Indiana Linux Users Group Inc
c/o CINLUG, Inc
10625 Glenn Calrn Ct
Fishers, IN 46038

Employer Identification Number:

35-2099735

Person to Contact - Group #:

Angie Bender - ID # 31-08449

Contact Telephone Numbers:

513-263-3511 Phone

513-263-4488 Fax

Response Due Date:

May 4, 2006

Dear Sir or Madam:

Thank you for the information recently submitted regarding your application for exemption. Unfortunately, we need more information before we can complete our consideration of your application.

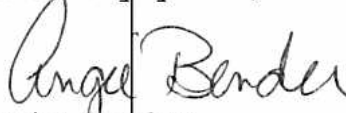
Please furnish the information requested on the enclosure by the response due date shown above. If you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested and we will close your case.

Please return the copy of our letter along with your response. It will help us to identify your file.

If you have any questions concerning this matter, or you cannot meet the response due date, please contact the person whose name and telephone number are shown in the heading of this letter.

Thank you for your cooperation.

Sincerely yours,



Angie Bender
Exempt Organizations Specialist
Group 7827

Enclosure

Central Indiana Linux Users Group Inc
35-2099735

Note: Your response to this letter must be submitted over the signature of an authorized person or of an officer whose name is listed on the application. **Please do not fax additional information requested if it is more than 10 pages.**

PLEASE ATTACH A COPY OF THIS LETTER TO ALL CORRESPONDENCE.

Additional Information Requested:

1. Based upon the conversation with David Brown, the organization will not qualify for exemption under section 501(c)(3). IRC 501(c)(3) organizations are organized and operated exclusively for one or more of the following purposes: Charitable, Religious, Educational, Scientific, or Literary. Contributions to domestic organizations exempt under section 501(c)(3) are deductible as charitable contributions on the donor's federal income tax return.

IRC 501(c)(7) organizations are organized for pleasure, recreation, and other similar nonprofitable purposes. To show an organization possesses the characteristics of a social or recreation club within the meaning of the exemption law, you should have evidence of personal contact, commingling and fellowship among members. Members must be bound together by a common objective directed toward pleasure, recreation and other nonprofitable purposes. Donations to exempt social and recreation clubs are not deductible as charitable contributions on the donor's federal income tax return.

The organization may qualify under Section 501(c)(7). If you agree, please complete the enclosed Form 1024 and the Schedule D.

If you disagree, please submit a statement signed by an officer explaining your position. In addition, you may wish to include a copy of any pertinent revenue rulings or court cases you feel will substantiate your position.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:

Internal Revenue Service
Exempt Organizations
P. O. Box 2508
Cincinnati, OH 45201
ATT: Angie Bender
Room 4522
Group 7827

Street Address:

Internal Revenue Service
Exempt Organizations
550 Main St, Federal Bldg.
Cincinnati, OH 45202
ATT: Angie Bender
Room 4522
Group 7827