

Internal Revenue Service
24000 Avila Road, Room 4308, MS 3000
Laguna Niguel, CA 92677

Department of the Treasury

Date: July 17, 2009

Wiki Spot
c/o Phillip Neustrom
167 Germania Street
San Francisco, CA 94117-3414

Employer Identification Number:
26-1722486
Person to Contact - Group #:
Mark Tomback-7888
ID# 0246327
Contact Telephone Numbers:
949-389-4414 Phone
949-389-5017 Fax
Response Due Date:
July 31, 2009

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 provide the information requested on the enclosure by the response due date shown above. Your response must be signed by an authorized person or an officer whose name is listed on the application. Also, the information you submit should be accompanied by the following declaration:

Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information, and such facts are true, correct, and complete.

To facilitate processing of your application, **please attach a copy of this letter to your response.**

If you do not provide the requested information in a timely manner, we will assume that you do not want us to consider your application further and will close your case. you do not respond to the information request by the due date, we will conclude that you have not taken all the steps necessary to complete your application for exemption. Under section 7428(b)(2) of the Code, you must show that you have taken all the reasonable steps to obtain your exemption letter under IRS procedures in a timely manner and exhausted your administrative remedies before you can pursue a declaratory judgment. Accordingly, if you fail to timely provide the information we need to enable us to act on your application, you may lose your right to a declaratory judgment under Code section 7428.

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

Letter 2382

Name Wiki Spot
FIN 26-1722486

Sincerely yours,

Mark Tomback

Mark Tomback

Exempt Organizations Specialist

1. Your organization was formed to provide a “wiki website” (set of interlinked web pages which can be created and edited by its users) for any nonprofit activity. This includes web hosting, technical support, and the “wiki” software free of charge. Currently any person can go to your organization’s website, create a user account, create a “wiki,” and begin adding content. Each “wiki” registered must comply with your organization’s “Community Guidelines,” which includes that “wiki” must be non-profit in nature, however, pages within a “wiki” may be written about for a for-profit business, but the purpose should not be to promote a for-profit and that the “wiki” have an intended community. “Wikis” of any nature may be maintained on your organization’s website so long as they are in compliance with applicable Federal and State laws and will not interfere with “wiki” practice on the basis of political affiliation. Your organization’s open-source “wiki” software is known as “Sycamore and it is available for free under the GNU Public License on projectssycamore.org. The software can be used by any enterprise, for-profit or non-profit. Section 501(c)(3) of the Internal Revenue Code provides for exemption from Federal income tax of organizations organized and operated for “charitable,” “educational,” and/or “religious” purposes. Section 1.501(c)(3)-1(d)(2) of the Income Tax Regulations states that the term “charitable” is used in section 501(c)(3) of the Code in its generally accepted legal sense. Such terms includes the relief of the poor and distressed or the under privileged. Section 1.501(c)(3)-1(d)(3)(i)(a) of the Internal Revenue Regulations defines the term “educational” as including the instruction or training of the individual for the purpose of improving or developing his capabilities. Your organization purposes are not charitable, since they are not providing any services that will provide relief to the poor, distressed, or the under privileged. Your organization’s purposes are also not educational, since they are not providing the instruction or training of the individual in a learning process. Also the software can be used by any enterprise, for-profit or non-profit, and the providing of software to a for-profit enterprise is not charitable or educational. Therefore, the organization does not qualify for exemption under section 501(c)(3) of the Internal Revenue Code. If you agreed with the above, please have an Officer of your organization submit a signed, titled, and dated written statement requesting that the organization’s exemption application be withdrawn. If you do not agree with the above, please explain why in detail.

Please submit correspondence to:

**Internal Revenue Service
TE/GE Division
24000 Avila Road, Room 4308
Mail Stop 3000
Laguna Niguel, CA 92677
Attn: Mark Tomback**

FAX Telephone Number:

(949) 389-5017

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