



DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE

4330 Watt Avenue, SA:1111

Sacramento, CA 95821

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

Date: March 9, 2009

Marcus S. Owens
Caplin & Drysdale
One Thomas Circle, NW Suite 1100
Washington, DC 20005

RE: Mozilla Foundation EIN: 20-0097189

Dear Mr. Owens:

We are in the process of reviewing the Mozilla Foundation's classification as a public charity based upon its Form 8734, Support Schedule for Advance Ruling Period. Mozilla Foundation timely submitted its Form 8734 at the conclusion of its advance ruling period. Until the Internal Revenue Service completes its review and issues its final decision as to the Foundation's status for private foundation classification purposes, grantors and contributors may continue to rely upon Mozilla Foundation's June 17, 2004 advance ruling from the Internal Revenue Service. That ruling provides that Mozilla Foundation is an organization described in section 501(c)(3) of the Internal Revenue Code and provides an advance ruling that Mozilla Foundation will be treated as a public charity described in section 509(a)(2) of the Code. See Treasury Regulation 1.170A-9(e)(5)(iii).

Sincerely,

A handwritten signature in cursive script that reads "Marge Thompson".

Marge Thompson
Group Manager
EO Examinations, Group 7980

cc: Debra Estrem, Deloitte Tax LLP