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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)

2007

Open to Public Inspection

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 2007 calendar year, or tax year beginning and ending

B Check if applicable: X Address change, X Name change. C Name of organization: THE LINUX FOUNDATION. D Employer identification number: 46-0503801. E Telephone number: (415) 723-9709.

H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? X No. H(b) if "Yes," enter number of affiliates: N/A.

G Website: LINUX-FOUNDATION.ORG

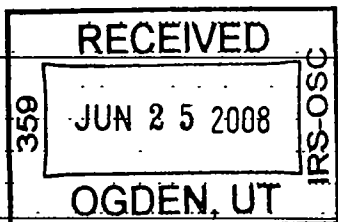
J Organization type (check only one) X 501(c) (6) (insert no) 4947(a)(1) or 527

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. I Group Exemption Number: N/A.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12: 7,489,999. M Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Table with 21 rows and 4 columns. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue including government fees and contracts; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6a Gross rents; 6b Less rental expenses; 6c Net rental income or (loss); 7 Other investment income; 8a Gross amount from sales of assets other than inventory; 8b Less cost or other basis and sales expenses; 8c Gain or (loss); 8d Net gain or (loss); 9 Special events and activities; 9a Gross revenue; 9b Less direct expenses other than fundraising expenses; 9c Net income or (loss) from special events; 10a Gross sales of inventory, less returns and allowances; 10b Less cost of goods sold; 10c Gross profit or (loss) from sales of inventory; 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.



SCANNED JUL 15 2008

Handwritten numbers: 910, 14

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach schedule) (cash \$ 0 • noncash \$ 0.) If this amount includes foreign grants, check here <input type="checkbox"/>				
22b Other grants and allocations (attach schedule) (cash \$ 1,236,818 • noncash \$ 0.) If this amount includes foreign grants, check here <input checked="" type="checkbox"/>	1,236,818.		STATEMENT 4	
23 Specific assistance to individuals (attach schedule)				
24 Benefits paid to or for members (attach schedule)				
25a Compensation of current officers, directors, key employees, etc listed in Part V-A	399,808.			
b Compensation of former officers, directors, key employees, etc listed in Part V-B	0.			
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
26 Salaries and wages of employees not included on lines 25a, b, and c	2,322,381.			
27 Pension plan contributions not included on lines 25a, b, and c	151,624.			
28 Employee benefits not included on lines 25a - 27	247,343.			
29 Payroll taxes	223,853.			
30 Professional fundraising fees				
31 Accounting fees	206,594.			
32 Legal fees	496,532.			
33 Supplies	22,327.			
34 Telephone	55,027.			
35 Postage and shipping	11,358.			
36 Occupancy	715,727.			
37 Equipment rental and maintenance	33,809.			
38 Printing and publications				
39 Travel	409,612.			
40 Conferences, conventions, and meetings				
41 Interest	47.			
42 Depreciation, depletion, etc. (attach schedule)	55,604.			
43 Other expenses not covered above (itemize):				
a _____				
b _____				
c _____				
d _____				
e _____				
f _____				
g SEE STATEMENT 3	1,069,005.			
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	7,657,469.			

Joint Costs. Check if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ N/A, (ii) the amount allocated to Program services \$ N/A,
 (iii) the amount allocated to Management and general \$ N/A, and (iv) the amount allocated to Fundraising \$ N/A

Part III Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? SEE STATEMENT 5

Program Service Expenses (Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others)

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

a THE LINUX FOUNDATION FOSTERED THE GROWTH OF LINUX BY FOCUSING ON PROTECTING LINUX BY SPONSORING KEY LINUX DEVELOPERS AND PROVIDING LEGAL SERVICES, STANDARDIZING LINUX AND IMPROVING IT AS A PLATFORM FOR SOFTWARE DEVELOPMENT, AND PROVIDING A NEUTRAL FORUM FOR COLLABORATION AND PROMOTION

(Grants and allocations \$) If this amount includes foreign grants, check here

b

(Grants and allocations \$) If this amount includes foreign grants, check here

c

(Grants and allocations \$) If this amount includes foreign grants, check here

d

(Grants and allocations \$) If this amount includes foreign grants, check here

e Other program services (attach schedule)

(Grants and allocations \$) If this amount includes foreign grants, check here

f Total of Program Service Expenses (should equal line 44, column (B), Program services)

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year	(B) End of year
Assets	45 Cash - non-interest-bearing		45
	46 Savings and temporary cash investments	5,282,492.	46 5,607,297.
	47 a Accounts receivable	47a 219,647.	
	b Less: allowance for doubtful accounts	47b 70,000.	47c 149,647.
	48 a Pledges receivable	48a	
	b Less: allowance for doubtful accounts	48b	48c
	49 Grants receivable		49
	50 a Receivables from current and former officers, directors, trustees, and key employees		50a
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)		50b
	51 a Other notes and loans receivable	51a	
	b Less: allowance for doubtful accounts	51b	51c
	52 Inventories for sale or use		52
	53 Prepaid expenses and deferred charges	125,297.	53 222,403.
	54 a Investments - publicly-traded securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54a
	b Investments - other securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54b
55 a Investments - land, buildings, and equipment: basis	55a		
b Less: accumulated depreciation	55b	55c	
56 Investments - other		56	
57 a Land, buildings, and equipment: basis	57a 184,398.		
b Less: accumulated depreciation	57b 134,220.	57c 87,587.	
58 Other assets, including program-related investments (describe ▶ _____)		58	
59 Total assets (must equal line 74). Add lines 45 through 58	5,570,426.	59 6,029,525.	
Liabilities	60 Accounts payable and accrued expenses	441,851.	60 592,113.
	61 Grants payable		61
	62 Deferred revenue	150,533.	62 593,000.
	63 Loans from officers, directors, trustees, and key employees		63
	64 a Tax-exempt bond liabilities		64a
	b Mortgages and other notes payable		64b
	65 Other liabilities (describe ▶ _____)		65
66 Total liabilities. Add lines 60 through 65	592,384.	66 1,185,113.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.		
	67 Unrestricted	4,978,042.	67 4,844,412.
	68 Temporarily restricted		68
	69 Permanently restricted		69
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.		
	70 Capital stock, trust principal, or current funds		70
	71 Paid-in or capital surplus, or land, building, and equipment fund		71
	72 Retained earnings, endowment, accumulated income, or other funds		72
	73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72 (Column (A) must equal line 19 and column (B) must equal line 21)	4,978,042.	73 4,844,412.
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73	5,570,426.	74 6,029,525.

Part VI Other Information (continued)		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		
	82b N/A		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
	N/A		
85 a	501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?		X
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	X	
c	Dues, assessments, and similar amounts from members		
	85c N/A		
d	Section 162(e) lobbying and political expenditures		
	85d N/A		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
	85e N/A		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
	85f N/A		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
	N/A		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		
	N/A		
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12		
	86a N/A		
b	Gross receipts, included on line 12, for public use of club facilities		
	86b N/A		
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders		
	87a N/A		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them)		
	87b N/A		
88 a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	X	
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI		X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <u>N/A</u> , section 4912 <u>N/A</u> ; section 4955 <u>N/A</u>		
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		
	N/A		
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
	0.		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		
	0.		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		X
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?		X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
	89g		
90 a	List the states with which a copy of this return is filed <u>CA</u>		
b	Number of employees employed in the pay period that includes March 12, 2007	90b	17
91 a	The books are in care of <u>DAN KOHN</u> Telephone no <u>(415) 723-9709</u> Located at <u>1796 18TH ST., STE. C, SAN FRANCISCO, CA</u> ZIP + 4 <u>94107-2357</u>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country <u>JAPAN</u> See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	91b	X

Part VI Other Information (continued) Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91c X
 If "Yes," enter the name of the foreign country ► **JAPAN**

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here ►
 and enter the amount of tax-exempt interest received or accrued during the tax year ► 92 N/A

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					5,938,250.
95 Interest on savings and temporary cash investments			14	197,665.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	84,339.	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a OTHER INCOME			01	25,425.	
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		307,429.	5,938,250.
105 Total (add line 104, columns (B), (D), and (E))					6,245,679.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
94	MEMBERSHIP IN THE ASSOCIATION PROVIDES TECHNOLOGY LEADERS THE OPPORTUNITY TO SUPPORT AND ADVANCE THE CREATION OF A TECHNICAL AND BUSINESS ENVIORNMENT IN THE COMPUTER INDUSTRY FOR LINUX SOFTWARE

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
SEE STATEMENT 7	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13). N/A

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer	Yes	No
a	----- ----- -----					
b	----- ----- -----					
c	----- ----- -----					
Totals						

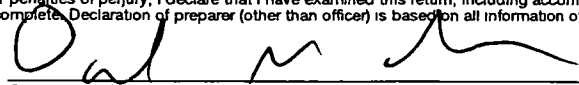
107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer	Yes	No
a	----- ----- -----					
b	----- ----- -----					
c	----- ----- -----					
Totals						

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?


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.

Please Sign Here

Signature of officer:  Date: 16/12/2008

DAN KOHN, COO
Type or print name and title

Paid Preparer's Use Only

Preparer's signature:  Date: 6-5-08

Check if self-employed:

Preparer's SSN or PTIN (See Gen. Inst. X):

Firm's name (or yours if self-employed), address, and ZIP + 4: HOFFMAN, STEWART & SCHMIDT, PC
111 SW FIFTH AVENUE, STE. 1500
PORTLAND, OR 97204-3619

EIN: _____

Phone no: (503) 220-5900

FORM 990

PART IX - INFORMATION REGARDING TAXABLE
SUBSIDIARIES AND DISREGARDED ENTITIES

STATEMENT 7

NAME OF CORPORATION, PARTNERSHIP OR DISREGARDED ENTITY

LINUX FOUNDATION JAPAN, LLC

ADDRESS

3-30 KIOI-CHO, CHIYODA-KU, TOKYO, FC

EMPLOYER ID NUMBER	PERCENT OWNED	NATURE OF ACTIVITIES	TOTAL INCOME	END-OF-YEAR ASSETS
46-0503801	100.00%	LINUX DEVELOPMENT	817.	162,892.

FORM 990	GAIN (LOSS) FROM SALE OF OTHER ASSETS	STATEMENT	1
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<u>DESCRIPTION</u>	<u>DATE ACQUIRED</u>	<u>DATE SOLD</u>	<u>METHOD ACQUIRED</u>	
SALE OF EQUIPMENT			PURCHASED	
<u>NAME OF BUYER</u>	<u>GROSS SALES PRICE</u>	<u>COST OR OTHER BASIS</u>	<u>EXPENSE OF SALE</u>	<u>NET GAIN OR (LOSS)</u>
	93,955.	0.	0.	93,955.

<u>DESCRIPTION</u>	<u>DATE ACQUIRED</u>	<u>DATE SOLD</u>	<u>METHOD ACQUIRED</u>	
ABANDONED EQUIPMENT			PURCHASED	
<u>NAME OF BUYER</u>	<u>GROSS SALES PRICE</u>	<u>COST OR OTHER BASIS</u>	<u>EXPENSE OF SALE</u>	<u>NET GAIN OR (LOSS)</u>
	0.	9,616.	0.	-9,616.
TO FM 990, PART I, LN 8	93,955.	9,616.	0.	84,339.

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	2
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<u>DESCRIPTION</u>	<u>AMOUNT</u>
CUMULATIVE TRANSLATION ADJUSTMENT ON FOREIGN CURRENCY	43,456.
TOTAL TO FORM 990, PART I, LINE 20	43,456.

FORM 990	OTHER EXPENSES	STATEMENT	3
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<u>DESCRIPTION</u>	<u>(A) TOTAL</u>	<u>(B) PROGRAM SERVICES</u>	<u>(C) MANAGEMENT AND GENERAL</u>	<u>(D) FUNDRAISING</u>
CONTRACT SERVICES	408,244.			
MARKETING	124,289.			
PUBLIC RELATIONS	211,189.			
INSURANCE	39,715.			
TAXES AND LICENSES	11,718.			
DUES	18,527.			
BAD DEBT EXPENSE	171,000.			

OTHER EXPENSES	29,968.
STAFF DEVELOPMENT	25,355.
EVENT SPONSORSHIP	29,000.

TOTAL TO FM 990, LN 43	1,069,005.
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FORM 990	CASH GRANTS AND ALLOCATIONS TO OTHERS	STATEMENT	4
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CLASS OF ACTIVITY/DONEE'S NAME AND ADDRESS	AMOUNT
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GRANT RUSSIAN SCIENCE ACADEMY 25, B.KOMMUNISTICHESKAYA MOSCOW, RUSSIA	1,130,000.
--	------------

GRANT SOFTWARE FREEDOM LAW CENTER 1995 BROADWAY, FL 17 NEW YORK, NY 10023	106,818.
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TOTAL INCLUDED ON FORM 990, PART II, LINE 22B	1,236,818.
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FORM 990	STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE PART III	STATEMENT	5
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EXPLANATION

THE PURPOSE OF THE CORPORATION INCLUDES SUPPORTING AND ADVANCING THE CREATION OF A TECHNICAL AND BUSINESS ENVIORNMENT IN THE COMPUTER INDUSTRY FOR LINUX SOFTWARE.

 FORM 990 PART V-A - LIST OF CURRENT OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES STATEMENT 6

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
JAMES BOTTOMLEY 1796 18TH ST., STE. C SAN FRANCISCO, CA 94107-2357	DIRECTOR 1.00	0.	0.	0.
ALAN CLARK 1796 18TH ST., STE. C SAN FRANCISCO, CA 94107-2357	SECRETARY 1.00	0.	0.	0.
WIM COEKAERTS 1796 18TH ST., STE. C SAN FRANCISCO, CA 94107-2357	DIRECTOR 1.00	0.	0.	0.
MASAHIRO DATE 1796 18TH ST., STE. C SAN FRANCISCO, CA 94107-2357	VICE CHAIRMAN 1.00	0.	0.	0.
FRANK FRANZILLI 1796 18TH ST., STE. C SAN FRANCISCO, CA 94107-2357	TREASURER 1.00	0.	0.	0.
DAN FRYE 1796 18TH ST., STE. C SAN FRANCISCO, CA 94107-2357	DIRECTOR 1.00	0.	0.	0.
DOUG FISHER 1796 18TH ST., STE. C SAN FRANCISCO, CA 94107-2357	CHAIRMAN 1.00	0.	0.	0.
TIMOTHY GOLDEN 1796 18TH ST., STE. C SAN FRANCISCO, CA 94107-2357	DIRECTOR 1.00	0.	0.	0.
HISASHI HASHIMOTO 1796 18TH ST., STE. C SAN FRANCISCO, CA 94107-2357	DIRECTOR 1.00	0.	0.	0.
CHRISTINE MARTINO 1796 18TH ST., STE. C SAN FRANCISCO, CA 94107-2357	DIRECTOR 1.00	0.	0.	0.
BRIAN PAWLOSKY 1796 18TH ST., STE. C SAN FRANCISCO, CA 94107-2357	DIRECTOR 1.00	0.	0.	0.

TSUGIKAZU SHIBATA 1796 18TH ST., STE. C SAN FRANCISCO, CA 94107-2357	DIRECTOR 1.00	0.	0.	0.
MARK SHUTTLEWORTH 1796 18TH ST., STE. C SAN FRANCISCO, CA 94107-2357	DIRECTOR 1.00	0.	0.	0.
ANDY UPDEGROVE 1796 18TH ST., STE. C SAN FRANCISCO, CA 94107-2357	DIRECTOR 1.00	0.	0.	0.
CHRISTY WYATT 1796 18TH ST., STE. C SAN FRANCISCO, CA 94107-2357	DIRECTOR 1.00	0.	0.	0.
DANIEL KOHN 1796 18TH ST., STE. C SAN FRANCISCO, CA 94107-2357	COO 40.00	175,875.	15,500.	0.
JAMES ZEMLIN 1796 18TH ST., STE. C SAN FRANCISCO, CA 94107-2357	EXECUTIVE DIRECTOR 40.00	202,933.	5,500.	0.
TOTALS INCLUDED ON FORM 990, PART V-A		<u>378,808.</u>	<u>21,000.</u>	<u>0.</u>



Phone: (503) 686-2200
Fax: (503) 376-4381

Restated Articles of Incorporation—Business/Professional/Nonprofit

Secretary of State
Corporation Division
255 Capitol St. NE, Suite 151
Salem, OR 97310-1327
FilingInOregon.com

Check the appropriate box below:

- BUSINESS/PROFESSIONAL CORPORATION
(Complete only 1, 2, 3, 4, 6, 7)
- NONPROFIT CORPORATION
(Complete only 1, 2, 3, 5, 6, 7)

FILED

FEB 06 2007

**OREGON
SECRETARY OF STATE**

REGISTRY NUMBER: 106070-91

In accordance with Oregon Revised Statute 192.410-192.490, the information on this application is public record. We must release this information to all parties upon request and it will be posted on our website.

For office use only

Please Type or Print Legibly in Black Ink. Attach Additional Sheet if Necessary.

- 1) NAME OF CORPORATION PRIOR TO AMENDMENT Open Source Development Labs, Inc.
- 2) NEW NAME OF THE CORPORATION (If changed) The Linux Foundation
- 3) A COPY OF THE RESTATED ARTICLES MUST BE ATTACHED

BUSINESS/PROFESSIONAL CORPORATION ONLY

4) CHECK THE APPROPRIATE STATEMENT

- The restated articles contain amendments which do not require shareholder approval. The date of the adoption of the amendments and restated articles was _____
These amendments were duly adopted by the board of directors.
- The restated articles contain amendments which require shareholder approval. The date of the adoption of the amendments and restated articles was _____
The vote of the shareholders was as follows:

Class or series of shares	Number of shares outstanding	Number of votes entitled to be cast	Number of votes cast FOR	Number of votes cast AGAINST

- The corporation has not issued any shares of stock. Shareholder action was not required to adopt the restated articles. The restated articles were adopted by the incorporators or by the board of directors.

NONPROFIT CORPORATION ONLY

5) CHECK THE APPROPRIATE STATEMENT

- The restated articles contain amendments which do not require membership approval. The date of the adoption of the amendments and restated articles was _____
These amendments were duly adopted by the board of directors.
- The restated articles contain amendments which require membership approval. The date of the adoption of the amendments and restated articles was 01/31/07
The vote of the members was as follows:

Class(es) entitled to vote	Number of members entitled to vote	Number of votes entitled to be cast	Number of votes cast FOR	Number of votes cast AGAINST
Attached				

6) EXECUTION
Signature

Diane M. Peters

Printed Name

Diane M. Peters

Title

Assistant Secretary and General Counsel

7) CONTACT NAME (To resolve questions with this filing.)

Brenda Ayers

DAYTIME PHONE NUMBER (Include area code.)

503-226-1191

FEES

Required Processing Fee \$50
 Confirmation Copy (Optional) \$5
 Processing Fees are nonrefundable.

Please make check payable to "Corporation Division."

NOTE:

Fees may be paid with VISA or MasterCard. The card number and expiration date should be submitted on a separate sheet for your protection.

Attachment to Restated Articles
For
Open Source Development Labs, Inc.
Registry No. 106070-91

Classes Entitled to Vote	Number of Members Entitled to Vote	Number of Votes Entitled to be Cast	Number of Votes Cast FOR	Number of Votes Cast AGAINST
Platinum Members	3	3	3	0
Gold Members	2	2	2	0
Silver Members	7	7	6	0
Bronze Members	37	37	22	0

**FIRST AMENDED AND RESTATED ARTICLES OF INCORPORATION
OF
OPEN SOURCE DEVELOPMENT LABS, INC.**

These First Amended and Restated Articles of Incorporation supersede the existing Articles and all previous amendments thereto.

ARTICLE I

The name of the corporation is The Linux Foundation (the "corporation").

ARTICLE II

This corporation is a nonprofit mutual benefit corporation, as defined in the Act.

ARTICLE III

This corporation is a nonprofit mutual benefit corporation, organized and operated to engage in any lawful activity permitted by Section 501(c)(6) of the Internal Revenue Code of 1986, as amended. The purposes of this corporation include promoting, protecting and standardizing Linux and open source software.

ARTICLE IV

The corporation shall have members, as that term is defined in the Act.

ARTICLE V

A. Indemnification. The corporation shall indemnify to the fullest extent not prohibited by law any person who was or is a party or is threatened to be made a party to any Proceeding against all expenses (including attorney fees), judgments, fines, and amounts paid in settlement actually and reasonably incurred by the person in connection with such Proceeding.

B. Advancement of Expenses. Expenses incurred by a director or officer of the corporation in defending a Proceeding shall in all cases be paid by the corporation in advance of the final disposition of such Proceeding at the written request of such person, if the person:

1. furnishes the corporation a written affirmation of the person's good faith belief that such person has met the standard of conduct described in the Act or is entitled to be indemnified by the corporation under any other indemnification rights granted by the corporation to such person; and

2. furnishes the corporation a written undertaking to repay such advance to the extent it is ultimately determined by a court that such person is not entitled to be indemnified by the corporation under this Article V or under any other indemnification rights granted by the corporation to such person.

Such advances shall be made without regard to the person's ability to repay such advances and without regard to the person's ultimate entitlement to indemnification under this Article V or otherwise.

C. Definition of Proceeding. The term "Proceeding" shall include any threatened, pending, or completed action, suit, or proceeding, whether brought in the right of the corporation or otherwise and whether of a civil, criminal, administrative, or investigative nature, in which a person may be or may have been involved as a party or otherwise by reason of the fact that the person is or was a director or officer of the corporation or a fiduciary within the meaning of the Employee Retirement Income Security Act of 1974 with respect to any employee benefit plan of the corporation, or is or was serving at the request of the corporation as a director, officer, or fiduciary of an employee benefit plan of another corporation, partnership, joint venture, trust, or other enterprise, whether or not serving in such capacity at the time any liability or expense is incurred for which indemnification or advancement of expenses can be provided under this Article V.

D. Non-Exclusivity and Continuity of Rights. This Article V: (i) shall not be deemed exclusive of any other rights to which those indemnified may be entitled under any statute, agreement, general or specific action of the Board of Directors, both as to action in the official capacity of the person indemnified and as to action in another capacity while holding office, (ii) shall continue as to a person who has ceased to be a director or officer, (iii) shall inure to the benefit of the heirs, executors, and administrators of such person, and (iv) shall extend to all claims for indemnification or advancement of expenses made after the adoption of this Article V.

E. Amendments. Any repeal of this Article V shall only be prospective and no repeal or modification hereof shall adversely affect the rights under this Article V in effect at the time of the alleged occurrence of any action or omission to act that is the cause of any Proceeding.

ARTICLE VI

No director or uncompensated officer of the corporation shall be personally liable to the corporation for monetary damages for conduct as a director or uncompensated officer; provided that this Article VI shall not eliminate the liability of a director or uncompensated officer for any act or omission for which such elimination of liability is not permitted under the Act. No amendment to the Act that further limits the acts or omissions for which elimination of liability is permitted shall affect the liability of a director or uncompensated officer for any act or omission that occurs prior to the effective date of such amendment.

ARTICLE VII

A. To the fullest extent permitted by the Act, the authority to make, alter, amend or repeal the Bylaws of the corporation is vested exclusively in the Board of Directors and may be exercised upon approval of a majority of directors then in office without the vote or consent of any member(s) or third parties.

B. Except to the extent otherwise provided in these Articles, the authority to make, alter, amend or repeal these Articles is vested exclusively in the Board of Directors and may be exercised upon approval of a majority of directors then in office without the vote or consent of any member(s) or third parties.

ARTICLE VIII

Upon the dissolution of the corporation, and after all of the known debts and liabilities of the corporation have been paid or adequately provided for, any remaining net assets of the corporation shall be distributed by the Board of Directors to one or more organizations selected by the Board of Directors that will help further the purposes of the corporation.

Dated: February 5, 2007.