

Internal Revenue Service

Date: December 4, 2003

Little League Baseball, Inc.
1131308 Elgin Classic LL
c/o Make Falese
1915 Salem Rd.
Elgin, IL 60123-5062

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Ms. Benson #31-07273
Customer Service Representative

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST

877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

36-3472455

Group Exemption Number:

3158

Dear Sir or Madam:

This is in response to your request of December 4, 2003, regarding your organization's tax-exempt status.

Your organization is exempt under section 501(c)(3) of the Code because it is included in a group ruling issued to Little League Baseball, Inc., located in Williamsport, PA.

Individual exemption letters are not available to organizations included in group rulings. The group exemption letter applies to all of the subordinate organizations on whose behalf the parent has applied for recognition of exemption. If you want a copy of the group exemption letter, please contact your parent organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

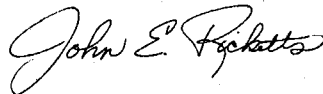
Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

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If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

A handwritten signature in black ink, reading "John E. Ricketts". The signature is written in a cursive style with a large, stylized "J" and "R".

John E. Ricketts, Director, TE/GE
Customer Account Services