



January 31, 2007

04055710  
Pleasanton/Foothill LL  
Tim Soldati, Treasurer  
P.O. Box 1676  
Pleasanton CA 94566

Re: E.I.N: 94-3151270

Dear Mr. Soldati:

This letter is to confirm that the Pleasanton/Foothill Little League of Pleasanton, California, is a chartered member of Little League Baseball, Incorporated, and is covered under our Federal Group Tax Exemption Number 3158 as described in Section 501(c)(3) of the Internal Revenue Service Code.

Enclosed is a copy of the IRS Letter of Determination that should be presented along with this letter to any donor that requests proof of your tax-exempt status.

As a reminder, as part of the requirements set forth by the IRS, all leagues listed under our group number must submit yearly financial statements to Little League Baseball and utilize the same fiscal year as Little League Baseball, which is 10/1 – 9/30. This tax exempt status applies only to chartered Little League programs. If you need further information, please let me know.

Sincerely,

Becky Bassett  
Operations Coordinator

Bb

Attachment

**Internal Revenue Service**

**Date:** January 26, 2007

LITTLE LEAGUE BASEBALL INC  
4055710 PLEASANTON-FOOTHILL LL  
% TERRY ABBEY  
PO BOX 1676  
PLEASANTON CA 94566-0167

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

**Person to Contact:**  
Viola Wahoff 31-07420  
Customer Service Specialist  
**Toll Free Telephone Number:**  
877-829-5500  
**Federal Identification Number:**  
94-3151270  
**Group Exemption Number:**  
3158

Dear Sir or Madam:

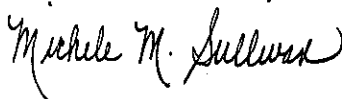
This is in response to your request of January 26, 2007, regarding your organization's tax-exempt status.

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, Pennsylvania.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,



Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations 1

**Internal Revenue Service**

**Department of the Treasury**

**P.O. Box 2508  
Cincinnati, OH 45201**

**Date:** April 12, 2000

Little League Baseball Inc.  
P.O. Box 3485  
Williamsport, PA 17701-0485

**Person to Contact:**

Bob Edwards 31-04014  
Customer Service Representative

**Toll Free Telephone Number:**

8:00 A.M. to 9:30 P.M. EST  
877-829-5500

**Fax Number:**

513-263-3756

**Federal Identification Number:**

23-1688231

Dear Sir or Madam:

This is in response to your request for affirmation of your organization's exempt status.

In May 1981, we issued a determination letter that recognized your organization as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on the information supplied, we recognized the subordinates named on the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the Code. Additionally, we have classified the subordinates your organization operates, supervises, or controls, and which are covered by written notification to us, as organizations that are not private foundations because they are organizations of the type described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code.

Donors may deduct contributions to your organization's subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to the subordinates or for their 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.

Your organization and its subordinates are required to file Form 990, Return of Organization Exempt from Income Tax, only if the 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.

Your organization and its subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. If subject to this tax, the organization must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization or its subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Little League Baseball Inc.  
23-1688231

Unless specifically excepted, your organization and its subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each of its employees during a calendar year. Your organization and its subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Each year, at least 90 days before the end of your organization's annual accounting period, please send the following items to the Internal Revenue Service Center at the address shown below:

1. A statement describing any changes during the year in the purposes, character, or method of operation of your organization's subordinates;
2. A list showing the names, mailing addresses (including Postal ZIP Codes), actual addresses if different, and employer identification numbers of subordinates that:
  - a. Changed names or addresses;
  - b. Were deleted from the roster; or
  - c. Were added to the roster.
3. For subordinates to be added, attach:
  - a. A statement that the information on which your organization's present group exemption letter is based applies to the new subordinates;
  - b. A statement that each has given your organization written authorization to add its name to the roster;
  - c. A list of those to which the Service previously issued exemption rulings or determination letters;
  - d. A statement that none of the subordinates is a private foundation as defined in section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);
  - e. The street address of subordinates where the mailing address is a P.O. Box; and

- f. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587 for each subordinate that is a school claiming exemption under section 501(c)(3). Also include any other information necessary to establish that the school is complying with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same information required by Schedule A, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
4. If applicable, a statement that your organization's group exemption roster did not change since the previous report.

The above information should be sent to the following address:

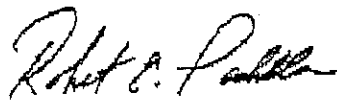
Internal Revenue Service Center  
Attn: Entity Control Unit  
Ogden, UT 84409

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 are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. 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).

Your organization's Group Exemption Number is 3158.

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

Sincerely,



Robert C. Padilla  
Manager, Customer Service