

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



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

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Attachment