

Internal Revenue Service

Date: November 3, 2005

LITTLE LEAGUE BASEBALL INC 1220223
THREE RIVERS LL
% LARRY SMITH
58458 GREENFIELD CT
THREE RIVERS MI 49093-9561 581

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

Person to Contact:

John Kennedy ID 31-07927
Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

91-1843864

Group Exemption Number:

3158

Dear Sir or Madam:

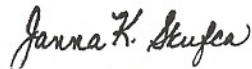
This is in response to your request of November 3, 2005, regarding your organization's tax-exempt status.

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,



Janna K. Skufca, Director, TE/GE
Customer Account Services