

January 9, 2015

04051106 Bear River LL Mark Smith, President 11265 Agnes Way Grass Valley CA 95949

Re:

E.I.N: 46-4423976

Dear Mr. Smith:

This letter is to confirm that the Bear River Little League of Grass Valley, 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 federal tax-exempt status. This tax exempt status applies only to chartered Little League programs.

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 International, utilize the same fiscal year as Little League Baseball, Incorporated, which is 10/1 - 9/30 and file the appropriate 990 Form with the IRS annually to retain their tax exempt status. Failure to timely file the required IRS form annually could result in your organization losing its federal tax exempt status.

If you need further information, please let me know.

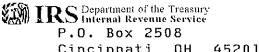
Sincerely,

Herry Bassett
Becky Bassett

Operations Coordinator

Bb

Enclosure



Cincinnati OH 45201

In reply refer to: 0248364843 Dec. 04, 2013 LTR 4167C 23-1688231 000000 00

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BODC: TE

LITTLE LEAGUE BASEBALL INC PD BDX 3485 WILLIAMSPORT PA 17701



009757

Employer Identification Number: 23-1688231

Group Exemption Number: 3158

Person to Contact: Ms. Osborne Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Nov. 22, 2013, request for information about your tax-exempt status.

Our records indicate that you were issued a determination letter in May 1981, and that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your 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.

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

Sincerely yours,

Susan M. O'Neill, Department Mgr. Accounts Management Operations

Susan M. d'Neill