



U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR  
P. O. BOX 12836  
PHILADELPHIA, PA. 19108

PHI-EO-68-6

IN REPLY REFER TO

January 17, 1968

AU:R:P

- Little League Baseball, Incorporated  
P.O. Box 1127  
Williamsport, Pa., 17701

Gentlemen:

PURPOSE <b>Charitable and Educational</b>	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE	
Philadelphia	
FORM 990-A RE- QUIRED	ACCOUNTING PERIOD ENDING
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	September 30

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

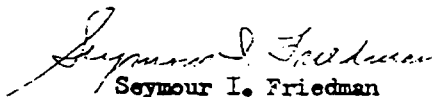
You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter. This letter supersedes National Office Letter dated December 7, 1951 issued to your predecessor corporation.

Very truly yours,

  
Seymour I. Friedman  
District Director

**Internal Revenue Service**

**Department of the Treasury**

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

Date: March 1, 2000

Manchester-Essex Little League, Inc.  
P. O. Box 400  
Manchester, MA 01944-0400

**Person to Contact:**

Cheryl Skaggs 31-04010 Customer  
Service Representative

**Toll Free Telephone Number:**

877-829-5500

**Fax Number:**

513-263-3756

Dear Sir or Madam:

This is in response to your request for a letter confirming your organization's Employer Identification Number and takes the place of the Letter 147-C you requested.

Our records indicate that Employer Identification Number (EIN) 04-3396774 is assigned to your organization.

Assigning an EIN does not grant tax-exempt status to non-profit organizations. If your organization wants to establish its exemption and receive a determination letter recognizing its exempt status, complete Form 1023/1024 (Application for Recognition of Exemption) and file it with the address shown on the Form 8718, *User Fee for Exempt Organization Determination Letter Request*. Publication 557, *Tax Exempt Status for Your Organization*, available at most IRS offices, contains information concerning the application process.

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

Sincerely,



Cheryl Skaggs 31-04010  
Customer Service Representative



**Manchester Essex Little League, Inc.**

P.O. Box 400 Manchester MA 01944

[www.essex.com/mell](http://www.essex.com/mell)

April 14, 2001

Attn.: Pamela Taylor  
Ridell/All American  
669 Sugar Lane  
Elyria, Ohio, 44035  
Phone: 800-275-5338 ext.: 1192  
Fax.:800-275-2112

Pamela

Enclosed you will find our IRS's Employer Identification Number and a blanket letter from the IRS granting Little League Baseball, Inc the tax exempt status as described in section 501(c)3. The Manchester/ Essex Little League is a registered charter of the Little League Baseball, Inc. and our charter identification number is 2-21-15-14. The charter entitles the Manchester/ Essex Little League, Inc., the exempt status of the parent corporation, Little League Baseball, Inc. Until I get a MA exemption number please keep this info on file.

If you have any questions, please call us.

Sincerely,

David Landry

Treasurer

MELL

o:978-927-5054 ext.:244

h; 978-768-7061

f 978-768-7239