

# MOORE INGRAM JOHNSON & STEELE

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April 13, 2009

Shaw Park Baseball, Inc.  
Paul Greenwell, President  
P.O. Box 669755  
Marietta, GA 30066

Re: Pending Tax Exempt Status for Shaw Park Baseball, Inc.

Dear Paul:

The intent of this letter is to provide confirmation that Shaw Park Baseball, Inc. has been properly incorporated as a non-profit corporation under the Georgia Non-Profit Corporation Code and to verify that our firm has been completed your organization's Form 1023, Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code. The Form 1023 was filed with the Internal Revenue Service today, April 13, 2009, and we anticipate a response from the IRS within approximately 6 to 9 months. Once the IRS has granted your organization recognition as a charitable organization, this status will be retroactive to the date of filing (April 13, 2009); thus permitting all donors to Shaw Park Baseball, Inc. to claim an income tax deduction for any donations made to your organization from the date of filing forward.

**Circular 230 Disclosure:** In compliance with Treasury Department Requirements, we inform you that any federal tax advice that may be contained in this communication and any associated attachment is not intended, and cannot be used for the purpose of (A) avoiding penalties under the IRC or (B) promoting, marketing or recommending to any other party any transaction or matter set forth herein.

Moore Ingram Johnson & Steele, LLP advises you to disclose any position on any federal tax return that does not meet the "more likely than not" standard imposed by amended Internal Revenue Code Section 6694 enacted by Congress in the Small Business and Work Opportunity act of 2007.

Should you or any of your donors have any questions regarding this matter, I encourage you to contact me directly at (678)784-2826. I remain,

Very truly yours,  
MOORE INGRAM JOHNSON & STEELE, LLP  
  
Stayce M. Burkhart