

April 16, 2013

SENT VIA FACSIMILE ONLY TO (859) 669-3783

Internal Revenue Service
Tax Exempt and Government Entities Division
9350 Flair Drive, Second Floor
El Monte, California 91731
ATTN: Mr. Tyrone Thomas

**RE: Form 1023 of Bristol Baseball, Inc.
EIN 54-0849290**

Dear Mr. Thomas:

Thank you for discussing this matter on the phone with me on April 12. We very much appreciate your assistance.

Attached is a copy of your letter of April 12, which I have signed as to the Penalty of Perjury Statement. However, no Application Identification Sheet was included with that letter.

Our responses to each numbered inquiry follow.

1. Signed Penalty of Perjury Statement completed by Lucas Hobbs, Vice President of Bristol Baseball, Inc.
2. Yes, the Bristol White Sox, also known as the Bristol Sox, is a professional minor league baseball team. The team is owned by the Chicago White Sox.
3. No, Bristol Baseball, Inc. was not created by the Bristol White Sox (aka Bristol Sox), or by the Chicago White Sox. Bristol Baseball, Inc. was formed in 1984 as a nonprofit nonstock corporation by local Bristol citizens. *See* pages 19-21 of our original application.
4. No, the Officers and members of the Boards of Directors are distinct.
5. Bristol Baseball, Inc. provides game-day and facility operation of the Bristol White Sox. Bristol Baseball, Inc. is not involved in the management of the Bristol White Sox team itself. Instead, the Chicago White Sox are responsible for managing that team, making the on-field game and personnel decisions, including player and manager/coach assignments, for the Bristol White Sox, and are responsible for paying those players and manager/coaches.
6. Bristol Baseball, Inc. qualifies as a tax-exempt organization because it meets both the organizational and operational tests for being classified as such an organization. Its primary activities accomplish its exempt purposes of benefitting its community. *See* Treas. Reg. 1-501(c)(3)-1(c)(1). All of its revenues over expenses gained from its facility and game-day operation of the Bristol White Sox are used to further its charitable activities, which include providing a safe and well-maintained recreational facilities for the use of area children engaging in amateur sports competition and practice, providing sports instruction – and the encouragement to engage in sports activities – to area youth, and encouraging and providing educational opportunities to

Mr. Tyrone Thomas

April 16, 2013

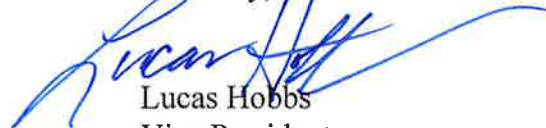
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young people. *See Hutchinson Baseball Enterprises v. Commissioner*, 696 F.2d 757 (10th Cir. 1982) (promotion of sports among young people is educational, as their bodies must be improved just as their minds; promotion of amateur baseball by organization which improved baseball facility, financed through sales of tickets, advertising, concessions, contribution solicitation and operation of baseball team, and permitted its free use by young baseball players, falls within definition of terms "charitable" and "educational"). Bristol Baseball, Inc.'s activities of recreational facility maintenance and improvement, and organization of educational clinics which provide a useful outlet for area youth, lessen the burdens of local government, and permit the scarce resources of government to be directed elsewhere. *See* Treas. Reg. 1-501(c)(3)-1(d)(2) (term "charitable" includes lessening burdens of government); Priv. Ltr. Rul. 950024 (May 1, 1995) (working to retain a professional sports team in a community can lessen the burdens of government and constitute a benefit on the entire community); Rev. Rul. 80-215, 1980-2 C.B. 174 (promotion of sports for young people combats juvenile delinquency). *See also* pages 32-36 of our original application. Furthermore, it qualifies as a tax-exempt charitable organization for the same reasons the Johnson City Sports Foundation, Inc.'s operation of the professional Johnson City Cardinals team (discussed below in response to inquiry number 7) qualifies.

7. Yes, as noted in our March 18 submission, Bristol Baseball, Inc. is virtually identical to the Johnson City Sports Foundation, Inc. (EIN 75-3122301). The Foundation, which operates the Johnson City Cardinals professional minor league baseball team (and competes against the Bristol White Sox), has been recognized as a tax-exempt 501(c)(3) organization since 2004. It operates in a city located about 30 miles away from Bristol, and, like Bristol Baseball, Inc., also supports youth sports and sports education programs with revenue gained from its facility and game-day operation of a minor league baseball team. To evidence this, I have attached the narrative portion of the Johnson City Sports Foundation's statement of its activities and operational information which was submitted to the IRS in 2003, and which is substantially the same as the information provided by Bristol Baseball, Inc.
8. We have no additional information to submit at this time, other than that previously submitted in May 2012 and March 2013. However, if you have additional questions, we would be happy to answer them or provide additional information.

Should you have any additional questions, please let me know.

Sincerely,



Lucas Hobbs
Vice President
Bristol Baseball, Inc.

Attachments: As stated

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: April 12, 2013

BRISTOL BASEBALL INCORPORATED
P.O. BOX 1434
BRISTOL, VI. 24203

Employer Identification Number:

54-0849290

Person to Contact - Group #7887

Tyrone Thomas

ID# 1000281724

Contact Telephone Numbers:

626-312-3610 Phone

859-669-3783 Fax

Response Due Date:

April 23, 2013

Dear Sir or Madam:

Thank you for the information recently submitted regarding your application for exemption. Unfortunately, we need more information before we can complete our consideration of your application.

Please provide the information requested on the enclosed Information Request by the response due date shown above. Your response must be signed by an authorized person or an officer whose name is listed on the application. Also, the information you submit should be accompanied by the following declaration:

Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information, and such facts are true, correct, and complete.

If we approve your application for exemption, we will be required by law to make the application and the information that you submit in response to this letter available for public inspection. Please ensure that your response doesn't include unnecessary personal identifying information, such as bank account numbers or Social Security numbers, that could result in identity theft or other adverse consequences if publicly disclosed. If you have any questions about the public inspection of your application or other documents, please call the person whose name and telephone number are shown above.

To facilitate processing of your application, please attach a copy of this letter and the enclosed Application Identification Sheet to your response and all correspondence related to your application. This will enable us to quickly and accurately associate the additional documents with your case file. Also, please note the following important response submission information:

- Please don't fax and mail your response. Faxing and mailing your response will result in unnecessary delays in processing your application. Each piece of correspondence submitted (whether fax or mail) must be processed, assigned, and reviewed by an EO Determinations specialist.

Letter 2382-TEDS

BRISTOL BASEBALL INCORPORATED

- Please don't fax your response multiple times. Faxing your response multiple times will delay the processing of your application for the reasons noted above.
- Please don't call to verify receipt of your response without allowing for adequate processing time. It takes a minimum of three workdays to process your faxed or mailed response from the day it is received.

If we don't hear from you by the response due date shown above, we will assume you no longer want us to consider your application for exemption and will close your case. As a result, the Internal Revenue Service will treat you as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new application.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



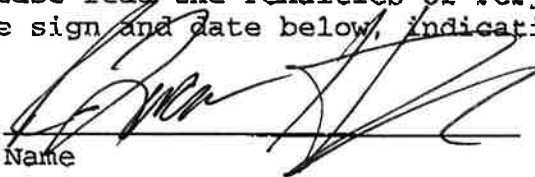
Exempt Organizations Specialist

Enclosures: Information Request
Application Identification Sheet

Additional Information Requested:

1. Please read the Penalties of Perjury statement on page 1 above. Then, please sign and date below, indicating you agree to the Declaration.

Name



Date

4-16-13

2. Is the "Bristol White Sox" a professional baseball team?
3. Was your organization created by this organization above? If yes, please explain.

BRISTOL BASEBALL INCORPORATED

4. Do the two organizations share member of their board of directorship and/or officers? If yes, please explain.
5. Please explain your business and/or financial relationship with the "Bristol White Sox" organization?
6. Enclosed with your application is a letter dated June 6, 2012 (copy enclosed) which states: **"The Bristol White Sox, also known as the Bristol Sox, are operated by Bristol Baseball, Incorporated. Please explain how this should qualify as a tax exempt charitable program?"**
7. Do you know of any other organization that is similar to you that is tax-exempt under IRC 501(c)(3)? If yes, please explain and send us their employer identification number or complete name and address.
8. Send us any other information that you want us to review that will support your application for exemption under IRC 501(c)(3)

IF FAXING, PLEASE DIRECT ALL CORRESPONDENCE TO:

859-669-3783

IF MAILING, PLEASE DIRECT ALL CORRESPONDENCE TO:

US Mail:

Internal Revenue Service
Exempt Organizations
P. O. Box 12192
Covington, KY 41012-0192

Street Address:

Internal Revenue Service
Exempt Organizations
201 Rivercenter Blvd
ATTN: Extracting Stop 312
Covington, KY 41011

Letter 2382-TEDS

TOTAL P.004

Part II Activities and Operational Information

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

The Johnson City Sports Foundation will be the managing organization for the professional baseball team in Johnson City, TN. At this time this is our only planned activity and reason for formation and will involve 100% of the Foundation's time and effort. By providing for the management of a professional baseball team we will promote the continued existence of professional baseball in Johnson City which has been a contributing factor to the quality of life in this city for 117 years.

As the managing organization for professional baseball our responsibility will be to secure a professional baseball team to play in Johnson City, provide a facility for the team to play in and manage all game-day operations of the facility. Our management agreement with a professional baseball team will be limited to providing the facility and game-day operations only. We will not be directly or indirectly involved in the management of the team itself. Pending all necessary approvals and favorable contract negotiations we expect to begin our activities with the 2004 baseball season.

Our sources of revenue will be advertising sales, concession sales, ticket sales and souvenir sales. After expenses are paid and reserve funding is met all remaining funds will be used to support youth sports and sports education in our city. We will also actively support youth sports and sports education through the professional baseball team's involvement in youth sports and sports education events in our community such as training camps and educational seminars.

All of our activities will be conducted by employees and volunteers of the Johnson City Sports Foundation under the direction of our Board of Directors.

- 2 What are or will be the organization's sources of financial support? List in order of size.
Advertising sales, Concession sales, Ticket sales, Souvenir sales, Gifts

- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.
Our fundraising efforts will be limited to Advertising sales, Concession sales, Ticket sales and Souvenir sales. All of these activities will be conducted by employees or volunteers of the Johnson City Sports Foundation. Our efforts have begun to promote advertising sales with local community businesses and a copy of our marketing materials are included with this application.