



THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL

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MARTHA COAKLEY
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

December 5, 2008

048812

COPY

Patrick Mahon, President
Little League of Hopkinton, Inc.
5 Ledgestone Road
Hopkinton, MA 01748

Dear Mr. Mahon:

The Division of Public Charities ("Division") has received the registration materials and annual filings for fiscal years ending 9/30/04, 9/30/05, 9/30/06, and 9/30/07. We have assigned your organization account number **048812**. Please use that number on your future filings.

I am writing about your request for a waiver of the financial statement requirement for fiscal years ending 9/30/04, 9/30/05, and 9/30/06.

M.G.L. c. 12 § 8F requires, as part of an organization's annual filings with the Division, a financial statement with an independent certified public accountant's review report when its total revenue is greater than \$100,000 (\$200,000 for fiscal years ending on or after 1/1/08, effective 1/1/08) but is not more than \$500,000. When total revenue exceeds \$500,000, an audited financial statement, prepared by an independent certified public accountant on an accrual basis, is required under the statute.

For fiscal year ending 9/30/04, your total income was \$208,740; for fiscal year ending 9/30/05, \$197,683; and for fiscal year ending 9/30/06, your total income was \$191,178. Accordingly, reviewed financial statements are required for each year. You have provided a reviewed financial statement for fiscal year ending 9/30/07.

I recognize what a burden the expense of providing reviewed financial statements for three past fiscal years would pose to your organization. Since you are making efforts to comply with Massachusetts law, I will grant a waiver of the financial statements for fiscal years ending 9/30/04, 9/30/05, and 9/30/06 in order to assist your organization going forward.

Please note that the Division's waiver is granted on a one-time-only basis and that we will expect full compliance with M.G.L. c. 12 § 8F in all future years. Please monitor your organization's income and budget for the expense of a reviewed financial statement, should your income near the new \$200,000 threshold, or an audited financial statement, if your income exceeds \$500,000.



I will ask Compliance Staff to mark all years filed as complete and to mail your certificate for solicitation.

Please note that your annual filings for fiscal year ending 9/30/08 will be due in the Division on February 15, 2009. If you file for an extension with the IRS, please be certain to send us a copy, which we will honor. Also, your exact corporate name is "Little League of Hopkinton, Inc." Please use only that name on your filings.

If you have any questions, please contact me at (617) 963-2116.

Sincerely,

A handwritten signature in cursive script that reads "Sandra L. Cardone". The signature is written in black ink and is positioned above the typed name.

Sandra L. Cardone
Assistant Attorney General
Division of Public Charities