

**UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF PENNSYLVANIA**

In re: PITTSBURGH ATHLETIC ASSOCIATION, <i>et al.</i> , <i>Debtors.</i>	Jointly Administered at: Bankruptcy No. 17-22222-JAD Bankruptcy Nos: 17-22222-JAD, and 17-22223-JAD
PITTSBURGH ATHLETIC ASSOCIATION, PITTSBURGH ATHLETIC ASSOCIATION LAND COMPANY, <i>Movants,</i> v. No Respondents.	Chapter 11 Related Doc. Nos. 702 and 717 Hearing: May 30, 2018 10:00 AM

**LETTER FROM INTERNAL REVENUE SERVICE RETROACTIVELY REINSTATING
TAX EXEMPT STATUS OF PITTSBURGH ATHLETIC ASSOCIATION LAND COMPANY**

Pittsburgh Athletic Association (“PAA”) and Pittsburgh Athletic Association Land Company (“PAA-LC”, together with PAA, the “Debtors”) file the attached letter in support of the Amended Chapter 11 Plan, as revised April 22, 2018, filed at Document No. 702, and the Impaired Class Amended Disclosure Statement, as revised April 24, 2018, filed at Document No. 717.

TUCKER ARENSBERG, P.C.

DATED: May 28, 2018

/s/ Jordan S. Blask
Jordan S. Blask, Esquire
PA ID No. 308511
Matthew J. Burne, Esquire
PA ID No. 318444
Sloane B. O’Donnell, Esquire
PA ID No. 321295
1500 One PPG Place
Pittsburgh, PA 15222
Phone: 412-566-1212
jblask@tuckerlaw.com
mburne@tuckerlaw.com
sodonnell@tuckerlaw.com

Date: **MAY 25 2018**

PITTSBURGH ATHLETIC ASSOCIATION
COMPANY
4215 5TH AVE
PITTSBURGH, PA 15213-3546

Employer Identification Number:
25-6067676
DLN:
17053103303008
Contact Person:
ROGER W VANCE ID# 31173
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
May 15, 2010
Contribution Deductibility:
No
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(2). This letter could help resolve questions on your exempt status. Please keep it for your records.

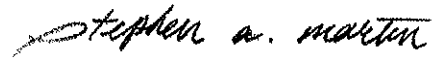
Based on the information you submitted in your application, we approved your request for reinstatement under Revenue Procedure 2014-11. Your effective date of exemption, as listed at the top of this letter, is retroactive to your date of revocation.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-NC" in the search bar to view Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,



Director, Exempt Organizations
Rulings and Agreements