

Address any reply to: P.O. Box 3100, New York, N.Y. 10008

**Department of the Treasury**

Entered in PCG



**District Director**

**Internal Revenue Service**

Date:

June 9, 1971

In reply refer to:

AU:F:610:SR

► Houghton College

Houghton, N. Y. 14424

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Gentlemen:

On the basis of your statement and the information recently submitted regarding the admissions policy of your institution, and the publicizing thereof, and with the understanding that such policies will remain in effect, we confirm the exempt status of your institution under Internal Revenue Code, Section 501(a), as an organization described in Section 501(c)(3).

This confirmation does not preclude a reevaluation of your admissions policy at a later date. It also does not preclude an examination of the operations of your institution to determine if the policy as described in your statement is being implemented.

Very truly yours,

*Elliot H. Gray*

Acting District Director