

Address any reply to: JFK Federal Bldg., Boston, Mass. 02203

# Department of the Treasury



District Director

Internal Revenue Service

Date: JUN 15 1971

In reply refer to:

AU:EO:FJK

Smith College

Elm Street

Northampton, Mass. 01060

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,

*William E. Williams*

District Director

