

**From:** Danny Varat <DannyVarat@scstatehouse.gov>  
**To:** Catherine McNicollCatherineMcNicoll@scstatehouse.gov  
**Date:** 1/22/2018 1:09:46 PM  
**Subject:** Re: Study from DOR on Exceptional Needs

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Please print this for me.

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From: Catherine McNicoll  
Sent: Friday, January 19, 2018 10:40 AM  
To: Danny Varat  
Subject: Study from DOR on Exceptional Needs

Good Morning Danny, Attached is a scan of the study DOR did on the Exceptional Needs tax credit.

*Best Regards,*  
*Catherine McNicoll*  
*Director of Legal & Legislative Affairs*  
*Lieutenant Governor's Office*  
*CatherineMcNicoll@SCStatehouse.gov*  
*803-734-5292 (phone)*