

THE BRITTINGHAM GROUP, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

501 STATE STREET
POST OFFICE BOX 5949
WEST COLUMBIA, SOUTH CAROLINA 29171

PHONE: (803) 739-3090
FAX: (803) 791-0834

Board of Trustees
Sandhills School
1500 Hallbrook Drive
Columbia, SC 29209

We are in the process of performing a review of the financial statements for Sandhills School (the "School") as of and for the year ended June 30, 2015. Additionally, at the request of management of the School, we performed certain limited procedures concerning the Educational Credit for Exceptional Needs Children program for the year ended June 30, 2015. In conjunction with the results of those procedures, we confirm that:

- Sandhills School can document and verify that all grants received under the Educational Credit for Exceptional Needs Children program in 2014-15 were for eligible children enrolled in the school;
- Sandhills School can document the total amount of each grant per child from every scholarship funding organization (SFO);
- Sandhills School can document that no grant exceeded \$10,000 during school year 2014-15;
- Sandhills School returned a prorated amount of the grant to the SFO if the student withdrew during the school year; and
- the total amount of each grant was used for tuition which is defined as "the total amount of money charged for the cost of a qualifying student to attend an independent school including but not limited to, fees for attending the school and school related transportation."

Very truly yours,

The Brittingham Group LLP

West Columbia, South Carolina
July 23, 2015