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### **Higher Education Emergency Relief Fund Reporting**

On March 27, 2020, President Trump signed the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act” or “Act”). The Act specifically allocated \$12 billion to assist colleges and universities across the country with half of those funds reserved to provide students with emergency financial aid grants. Lincoln College of Technology (“LCT”), Columbia, Maryland, received a portion of these funds that LCT is required by law to send directly to eligible

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