Equipment and materials may be different for children with disabilities because of their individual needs, but they should be of the same quality as the equipment and materials that are purchased for students in general education classes. Each special education class must be as close as appropriate to usual school activities, and located where noise will not interfere with instruction. Special education classes should be located only in a space that is designed for purposes of instruction, be readily accessible, and allow at least 28 square feet per student.

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