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EXHIBIT C

Attorney Opinion Letter

Section 1. For all Developments Requesting an Allocation of Tax Credits

(New Construction Developments Only)

May 22, 2025

Low-Income Housing Tax Credit Program
South Carolina State Housing Finance and Development Authority
300-C Outlet Pointe Blvd.
Columbia, South Carolina 29210

Re: Name of Development: The Ridge at Rock Hill
Address of Development: 1867 West Main Street, Rock Hill, York County, SC 29732
Applicant: Commonwealth Development Corporation of America


Ladies and Gentlemen:

This opinion is rendered in compliance with the requirements of the Low-Income Housing Tax Credit Program.

The undersigned is a licensed attorney-at-law, licensed to practice before the highest court in the state in which I practice. A significant portion of my practice relates to tax matters and the interpretation of the Internal Revenue Code of 1986 (the "Code"), as amended. I am familiar with the provisions of section 42 of the Internal Revenue Code, as amended, and have advised the owner with regard to its applicability to the above-referenced development.

Based upon an independent investigation into the facts and circumstances surrounding the above-referenced development, I am of the opinion that said development qualifies for an allocation of the Low-Income Housing Tax Credit pursuant to section 42 of the Code, as amended. I have reviewed and signed the above-referenced development application dated May 22, 2025.

It is my intention that the South Carolina State Housing Finance and Development Authority may rely on this opinion in making its determination whether or not to offer a reservation of the Low-Income Housing Tax Credit to this development.

By: 

Heather McDowell
Attorney-at Law
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