

TAB 4

Attorney Opinion Letter(s)

Enclosed are the following Attorney Opinion Letters from the Project Tax Attorney, Kotz Sangster Wysocki P.C.:

- Exhibit C (Tax Credit Eligibility):
Exhibit C is not applicable. The development is not a new construction project.
- Exhibit D (Acquisition/Rehabilitation Developments):
Enclosed is a completed and signed copy of Exhibit D on the Project Tax Attorney's letterhead.
- Exhibit E (Nonprofit Eligibility):
Exhibit E is not applicable. Although the Development Team includes a non-profit organization as Manager of the Managing Member of the Applicant, this application is not being submitted for consideration in the nonprofit set-aside.
- Exhibit O (Identity of Interest):
Enclosed is a completed and signed copy of Exhibit O on the Project Tax Attorney's letterhead.