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May 21, 2025

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

Re: Blue Ridge
Near 2095 Oakleaf Drive, Lancaster, SC 29720
Blue Ridge Family I, LP

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 of South Carolina. A significant portion of my practice relates to tax matters and the interpretation of the Internal Revenue Code of 1986, as amended (the "Code"). I am familiar with the provisions of section 42 of the Code 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. I have reviewed and signed the above-referenced development application dated May 20, 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.

Yours truly,



Frank W. Cureton