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A Limited Liability Partnership

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May 15, 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: PEAKS OF ROCK HILL
ROCK HILL, YORK COUNTY, SOUTH CAROLINA
PEAKS OF ROCK HILL, 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 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 15, 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 very truly,



for Coleman Talley LLP

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Re: PEAKS OF ROCK HILL
ROCK HILL, YORK COUNTY, SOUTH CAROLINA
PEAKS OF ROCK HILL, LP

Ladies and Gentlemen:

You have asked that we render our opinion that Resource Housing Group, Inc. f/k/a RHA/Housing, Inc., a Georgia non-profit corporation which is qualified to do business in South Carolina (the "Sponsor") is a qualified nonprofit organization within the meaning of Section 42(h)(5) of the Internal Revenue Code. We understand that you require this opinion as a prerequisite to your consideration of making an allocation of Low-Income Housing Tax Credits to PEAKS OF ROCK HILL, LP from the set-aside reserved for the use of qualified nonprofit organizations. Sponsor owns One Hundred Percent (100%) of the shares of stock in RHG GP MANAGEMENT, INC., a Georgia corporation, which is the 100% Member and sole Manager of PEAKS OF ROCK HILL GP, LLC, the General Partner of PEAKS OF ROCK HILL, LP.

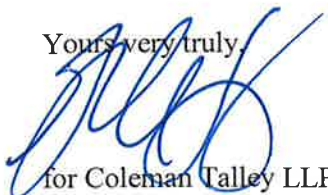
In rendering our opinion, we have reviewed the Articles of Incorporation and Amended and Restated Bylaws of Sponsor as well as the Letter of Determination dated March 25, 2002 from the Internal Revenue Service. We have also examined the records of Sponsor to determine whether or not there exists an identity of interest between Sponsor and any for profit participant in the above-referenced development, PEAKS OF ROCK HILL (the "development").

Based upon our review of the foregoing, it is our opinion that:

- (1) Sponsor is a "qualified nonprofit organization" within the meaning of Section 42(h)(5) of the Internal Revenue Code; and
- (2) there is no identity of interest existing between Sponsor and any for profit participant in the development and that no impermissible affiliation with or control by a for profit organization exists with respect to the development.

It is our intention that this opinion be relied upon by you in making your determination as to the eligibility of the development to receive Low-Income Housing Tax Credits.

Yours very truly,



for Coleman Talley LLP