

EXHIBIT P

Identity of Interest Certification

The Applicant Kingston Pointe Acquisition, L.P., has represented to the Authority in the Low-Income Housing Tax Credit Application that the Applicant ☒ **has** ☐ **does not have** an "identity of interest." An "identity of interest" exists if any of the following conditions exist:

- A. When there is any financial interest of the Applicant or Owner and any other member of the development team.
- B. When one or more of the officers, directors, stockholders, members, or partners of the Applicant or Owner is also an officer, director, stockholder, member, or partner of any other member of the development team.
- C. When any officer, director, stockholder, member or partner of the Applicant or Owner has any financial interest whatsoever in any other member of the development team.
- D. When any other member of the development team advances any funds to the Applicant or Owner.
- E. When any other member of the development team provides and pays, on behalf of the Applicant or Owner, the cost of any architectural services or engineering services other than those of a surveyor, general superintendent, or engineer employed by any other member of the development team in connection with its obligations under its contract with the Applicant or Owner.
- F. When any other member of the development team takes stock or any interest in the Owner entity as part of the consideration to be paid him/her.
- G. When any relationship exists which would give the Applicant or Owner or any other member of the development team control or influence over the price of the contract or the price paid to any other member of the development team or to a subcontractor, material supplier or lessor of equipment.
- H. When there exist (or come into being) any side deals, agreements, contracts or undertakings entered into or contemplated, thereby altering, amending, or canceling any of the required application or closing (should there be a closing) documents.

If there is an 'identity of interest', please state what the 'identity of interest' is:

See attached identity of interest breakdown.

The above Applicant certifies that fees and charges collected by one of the parties from related parties does not exceed the norm for such services etc., for the area the development is located in.

The undersigned hereby certifies and acknowledges that the South Carolina State Housing Finance and Development Authority may rely upon this certification in making an allocation of tax credits.

Applicant Signature: _____

Date: 4/2/2026

Applicant Name: Kingston Pointe Acquisition, L.P.

IDENTITY OF INTEREST

There is an identity of interest amongst the development team members of the partnership, Kingston Pointe Acquisition, LP.

PARTNERSHIP

Kingston Pointe Acquisition, LP

Vantage Partners 2026 Kingston, LLC

The Vantage Group, LLC

Lowell R. Barron, II

Barron Group, Inc.

Lowell R. Barron, II

Its: Managing General Partner

Its: Sole Member

Its: Managing Member/President

Its: Member

Its: President

General Partner

Its: Sole Member

Its: Member

Its: Member

Its: Member

Its: Manager

BGS 2026 Kingston, LLC

BG Solutions, LLC

Kennedy Barron

Claudia Barron

Campbell Barron

Lea Hicks

Lowell R. Barron, II

Its: Initial Limited Partner

DEVELOPER

Vantage Management, LLC

The Vantage Group, LLC

Lowell R. Barron, II

Barron Group, Inc.

Lowell R. Barron, II

Barron Group, Inc.

Lowell R. Barron, II

Its: Co-Developer

Its: Managing Member

Its: Managing Member/President

Its: Member

Its: President

Its: Managing Member

Its: President

BGS Development, LLC

BG Solutions, LLC

Kennedy Barron

Claudia Barron

Campbell Barron

Lea Hicks

Its: Co-Developer

Its: Sole Member

Its: Member

Its: Member

Its: Member

Its: Manager

MANAGEMENT COMPANY

Vantage Management, LLC

The Vantage Group, LLC

Lowell R. Barron, II

Barron Group, Inc.

Lowell R. Barron, II

Barron Group, Inc.

Lowell R. Barron, II

Its: Managing Member

Its: Managing Member/President

Its: Member

Its: President

Its: Managing Member

Its: President

GENERAL CONTRACTOR

Fyffe Construction Company, Inc.

Lowell R. Barron, II

Its: President/Sole Shareholder