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EXHIBIT C

**Attorney Opinion Letter
For all Developments Requesting an Allocation of Tax Credits
(New Construction Developments Only)**

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

Re: Ridgecrest Commons
Boundary Street, Conway, SC
Ridgecrest Commons Housing, LLLP

Ladies and Gentlemen:

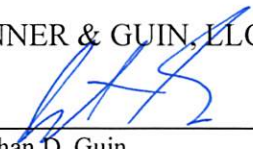
This opinion is rendered in compliance with the requirements of the Low-Income Housing Tax Credit Program.

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, 2026.

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.

TANNER & GUIN, LLC

By: 
Jonathan D. Guin
Title: Partner



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EXHIBIT O

Attorney Opinion Letter For all Developments Involving Identity of Interest and Requesting an Allocation of Tax Credits

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

Re: Ridgecrest Commons
Boundary Street, Conway, SC
Ridgecrest Commons Housing, LLLP

Ladies and Gentlemen:

This opinion is rendered in compliance with the requirements of the Low-Income Housing Tax Credit Program and Section 42 of the Internal Revenue Code of 1986, as amended (the "Code").

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 Code. I am familiar with the provisions of Section 42 of the Internal Revenue Code, as amended, and have advised the above-referenced Applicant with regard to its applicability to the above-referenced development.

I have advised the Applicant that the qualified basis of the property of the Applicant will include the purchase price of the existing buildings only if: (1) the managing member of the Applicant does not possess more than a 50% interest in the capital or profits in the project; (2) the managing member of the Applicant and the Applicant cannot be a member of the same controlled group at the time of the acquisition of the buildings; and (3) the basis of the existing buildings in the hands of the Applicant is not determined by reference to the adjusted basis of such buildings in the hands of the current owner. I have further advised the Applicant in the manner in which the foregoing conditions are to be satisfied.

Based upon an independent investigation into the facts and circumstances surrounding the above-referenced development, I am of the opinion that the acquisition of said development meets the requirements of Section 42 of the Code to enable it to include in qualified basis the purchase price of the existing buildings.

It is my intention that the South Carolina State Housing Finance and Development Authority may rely on this opinion in making its determination of the amount of reservation of Low-Income Housing Tax Credits that may be offered to this development.

TANNER & GUIN, LLC

By: 
Jonathan D. Guin
Title: Partner