

Form **8609**

(Rev. December 2005)

Department of the Treasury
Internal Revenue Service**Low-Income Housing Credit Allocation
and Certification**

OMB No. 1545-0066

Part I**Allocation of Credit***Caution: Use for allocations made in 2005 and later or, in the case of buildings financed with tax exempt bonds, bonds issued or buildings placed in service in 2005 or later.*Check if: ☐ Addition to Qualified Basis ☐ Amended Form

A Address of building (do not use P.O. box) (see instructions) Manning Gardens Apartments 214 Alfred Henry Drive Manning SC 29102 Bldg. 1	B Name and address of housing credit agency SCSHFDA 300-C Outlet Pointe Blvd. Columbia, SC 29210
C Name, address, and TIN of building owner receiving allocation Ashton Manning, LP 7000 Central Parkway NE, Suite 1100 Atlanta GA 30326 TIN ▶ 20-0864733	D Employer identification number of agency 59-1585539 E Building identification number (BIN) SC0465080

1a Date of allocation ▶ 12/31/2004	b Maximum housing credit dollar amount allowable ..	1b	\$21,210.78
2 Maximum applicable credit percentage allowable		2	7.96 %
3a Maximum qualified basis		3a	\$266,567.60
b Check here ☒ if the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). Enter the percentage to which the eligible basis was increased (see instructions)		3b	130 %
4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)		4	0% %
5 Date building placed in service	▶ 11/30/2006		
6 Check the boxes that describe the allocation for the building (check those that apply):			
a ☐ Newly constructed and federally subsidized	b ☐ Newly constructed and not federally subsidized	c ☐ Existing building	
d ☐ Sec. 42(e) rehabilitation expenditures federally subsidized	e ☒ Sec. 42(e) rehabilitation expenditures not federally subsidized		
f ☐ Not federally subsidized by reason of 40-50 rule under sec. 42(i)(2)(E)	g ☐ Allocation subject to nonprofit set-aside under sec. 42(h)(5)		

Signature of Authorized Housing Credit Agency Official – Completed by Housing Credit Agency Only

Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of Section 42 of the Internal Revenue Code, and that I have examined this form and to the best of my knowledge and belief, the information is true, correct, and complete.

▶ Valerie M. Williams ▶ Valerie M. Williams ▶ 2/14/07
Signature of authorized official Name (please type or print) Date

Part II First-Year Certification – Completed by Building Owners with respect to the First Year of the Credit Period

7 Eligible basis of building (see instructions)	7	266,567
8a Original qualified basis of the building at close of first year of credit period	8a	266,567
b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?		Yes ☐ No ☒
9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?		Yes ☐ No ☐
b Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (section 42(d)(3))?		Yes ☐ No ☐
10 Check the appropriate box for each election: Caution: Once made, the following elections are irrevocable.		
a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1))		☒ Yes ☐ No
b Elect not to treat large partnership as taxpayer (section 42(j)(5))		Yes ☐
c Elect minimum set-aside requirement (section 42(g)) (see instructions) ☐ 20-50 ☒ 40-60		☐ 25-60 (N.Y.C. only)
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions)		☐ 15-40

Under penalties of perjury, I declare that the above building continues to qualify as a part of a qualified low-income housing project and meets the requirements of Internal Revenue Code section 42. I have examined this form and attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

▶ Kenneth G. Blankenship ▶ 419-80-5923 ▶ 5/11/07
Signature Taxpayer Identification Number Date
Name (please type or print) Tax year

Form **8609**

(Rev. December 2005)

Department of the Treasury
Internal Revenue Service**Low-Income Housing Credit Allocation
and Certification**

OMB No. 1545-0026

Part I Allocation of Credit.*Caution: Use for allocations made in 2005 and later or, in the case of buildings financed with tax exempt bonds, bonds issued or buildings placed in service in 2005 or later.*Check if: ☐ Addition to Qualified Basis ☐ Amended Form

A Address of building (do not use P.O. box) (see instructions) Manning Gardens Apartments 214 Alfred Henry Drive Manning SC 29102 Bldg. 2	B Name and address of housing credit agency SCSHFDA 300-C Outlet Pointe Blvd. Columbia, SC 29210
C Name, address, and TIN of building owner receiving allocation Ashton Manning, LP 7000 Central Parkway NE, Suite 1100 Atlanta GA 30326 TIN ▶ 20-0864733	D Employer identification number of agency 59-1585639 E Building identification number (BIN) SC0465081

1a Date of allocation ▶ 12/31/2004	b Maximum housing credit dollar amount allowable ..	1b	\$42,437.67
2 Maximum applicable credit percentage allowable		2	7.96 %
3a Maximum qualified basis		3a	\$533,135.50
b Check here ☒ If the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). Enter the percentage to which the eligible basis was increased (see instructions)		3b	130 %
4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)		4	0% %
5 Date building placed in service	▶ 11/30/2006		
6 Check the boxes that describe the allocation for the building (check those that apply):			
a ☐ Newly constructed and federally subsidized	b ☐ Newly constructed and not federally subsidized	c ☐ Existing building	
d ☐ Sec. 42(e) rehabilitation expenditures federally subsidized	e ☒ Sec. 42(e) rehabilitation expenditures not federally subsidized		
f ☐ Not federally subsidized by reason of 40-50 rule under sec. 42(i)(2)(E)	g ☐ Allocation subject to nonprofit set-aside under sec. 42(h)(5)		

Signature of Authorized Housing Credit Agency Official -- Completed by Housing Credit Agency Only

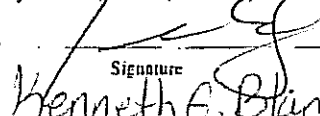
Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of Section 42 of the Internal Revenue Code, and that I have examined this form and to the best of my knowledge and belief, the information is true, correct, and complete.

▶  ▶ Valerie M. Williams ▶ 2/14/07
Signature of authorized official Name (please type or print) Date

Part II First-Year Certification -- Completed by Building Owners with respect to the First Year of the Credit Period

7 Eligible basis of building (see instructions)	7	533,136
8a Original qualified basis of the building at close of first year of credit period	8a	533,136
b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions) ?	☐ Yes ☒ No	
9a If box 8a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes ☐ No	
b Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (section 42(d)(3))?	☐ Yes ☐ No	
10 Check the appropriate box for each election: Caution: Once made, the following elections are irrevocable.		
a Elect to begin credit period the first year after the building is placed in service (section 42(i)(1))	☒ Yes ☐ No	
b Elect not to treat large partnership as taxpayer (section 42(j)(5))	☐ Yes	
c Elect minimum set-aside requirement (section 42(g)) (see instructions) — 20-50 ☒ 40-60	☐ 25-60 (N.Y.C. only)	
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions)	☐ 15-40	

Under penalties of perjury, I declare that the above building continues to qualify as a part of a qualified low-income housing project and meets the requirements of Internal Revenue Code section 42. I have examined this form and attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

▶  ▶ 414-80-5723 ▶ 5/11/07
Signature Taxpayer Identification Number Date
Name (please type or print) Tax year

Form **8609**

(Rev. December 2005)

Department of the Treasury
Internal Revenue Service**Low-Income Housing Credit Allocation
and Certification**

OMB No. 1545-0082

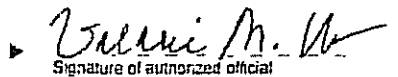
Part I**Allocation of Credit***Caution: Use for allocations made in 2005 and later or, in the case of buildings financed with tax exempt bonds, bonds issued or buildings placed in service in 2005 or later.*Check if: ☐ Addition to Qualified Basis ☐ Amended Form

A Address of building (do not use P.O. box) (see instructions) Manning Gardens Apartments 214 Alfred Henry Drive Manning SC 29102 Bldg. 3	B Name and address of housing credit agency SCSHFDA 300-C Outlet Pointe Blvd. Columbia, SC 29210
C Name, address, and TIN of building owner receiving allocation Ashton Manning, LP 7000 Central Parkway NE, Suite 1100 Atlanta GA 30328 TIN 20-0864733	D Employer identification number of agency 59-1585659 E Building identification number (BIN) SC0465082

1a Date of allocation 12/31/2004 b Maximum housing credit dollar amount allowable . . .	1b \$14,322.67
2 Maximum applicable credit percentage allowable	2 7.96 %
3a Maximum qualified basis	3a \$179,933.00
b Check here ☒ if the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). Enter the percentage to which the eligible basis was increased (see instructions)	3b 130 %
4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)	4 0% %
5 Date building placed in service 11/30/2006	
6 Check the boxes that describe the allocation for the building (check those that apply): a ☐ Newly constructed and federally subsidized b ☐ Newly constructed and not federally subsidized c ☐ Existing building d ☐ Sec.42(e) rehabilitation expenditures federally subsidized e ☒ Sec.42(e) rehabilitation expenditures not federally subsidized f ☐ Not federally subsidized by reason of 40-50 rule under sec. 42(i)(2)(E) g ☐ Allocation subject to nonprofit set-aside under sec. 42(h)(5)	

Signature of Authorized Housing Credit Agency Official — Completed by Housing Credit Agency Only

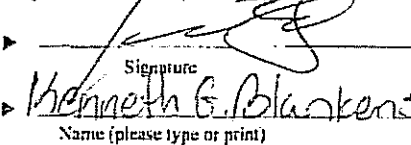
Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of Section 42 of the Internal Revenue Code, and that I have examined this form and to the best of my knowledge and belief, the information is true, correct, and complete.

 **Valarie M. Williams** **2/14/07**
Signature of authorized official Name (please type or print) Date

Part II First-Year Certification — Completed by Building Owners with respect to the First Year of the Credit Period

7 Eligible basis of building (see instructions)	7 179,933
8a Original qualified basis of the building at close of first year of credit period	8a 179,933
b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes ☒ No
9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes ☒ No
b Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (section 42(d)(3))?	☐ Yes ☒ No
10 Check the appropriate box for each election: Caution: Once made, the following elections are irrevocable.	
a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1))	☒ Yes ☐ No
b Elect not to treat large partnership as taxpayer (section 42(j)(5))	☐ Yes
c Elect minimum set-aside requirement (section 42(g)) (see instructions) 20-50 ☒ 40-60	☐ 25-60 (N.Y.C. only)
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions)	☐ 15-40

Under penalties of perjury, I declare that the above building continues to qualify as a part of a qualified low-income housing project and meets the requirements of Internal Revenue Code section 42. I have examined this form and attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

 **Kenneth G. Blankenship** **414-80-5723** **5/11/07**
Signature Taxpayer Identification Number Date
Name (please type or print) Tax year

Form **8609**

(Rev. December 2005)

Department of the Treasury
Internal Revenue Service**Low-Income Housing Credit Allocation
and Certification**

OMB No. 1545-0088

Part I Allocation of Credit.*Caution: Use for allocations made in 2005 and later or, in the case of buildings financed with tax exempt bonds, bonds issued or buildings placed in service in 2005 or later.*Check if: ☐ Addition to Qualified Basis ☐ Amended Form

A Address of building (do not use P.O. box) (see instructions) Manning Gardens Apartments 214 Alfred Henry Drive Manning SC 29102 Bldg. 4	B Name and address of housing credit agency SCSHFDA 300-C Outlet Pointe Blvd. Columbia, SC 29210
C Name, address, and TIN of building owner receiving allocation Ashton Manning, LP 7000 Central Parkway NE, Suite 1100 Atlanta GA 30328 TIN ▶ <u>20-0864733</u>	D Employer identification number of agency 59-1585639 E Building identification number (BIN) SC0465083

1a Date of allocation ▶ 12/31/2004	b Maximum housing credit dollar amount allowable ...	1b \$42,437.67
2 Maximum applicable credit percentage allowable		2 7.96 %
3a Maximum qualified basis		3a \$533,136.50
b Check here ☒ If the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). Enter the percentage to which the eligible basis was increased (see instructions)		3b 130 %
4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)		4 0% %
5 Date building placed in service	▶ 11/30/2006	
6 Check the boxes that describe the allocation for the building (check those that apply): a ☐ Newly constructed and federally subsidized b ☐ Newly constructed and not federally subsidized c ☐ Existing building d ☐ Sec. 42(e) rehabilitation expenditures federally subsidized e ☒ Sec. 42(e) rehabilitation expenditures not federally subsidized f ☐ Not federally subsidized by reason of 40-50 rule under sec. 42(i)(2)(E) g ☐ Allocation subject to nonprofit set-aside under sec. 42(h)(5)		

Signature of Authorized Housing Credit Agency Official -- Completed by Housing Credit Agency Only

Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of Section 42 of the Internal Revenue Code, and that I have examined this form and to the best of my knowledge and belief, the information is true, correct, and complete.

▶ Valene M. Williams ▶ 2/14/07
Signature of authorized official Name (please type or print) Date

Part II First-Year Certification -- Completed by Building Owners with respect to the First Year of the Credit Period

7 Eligible basis of building (see instructions)	7 533,136
8a Original qualified basis of the building at close of first year of credit period	8a 533,136
b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	Yes ☐ No ☒
9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	Yes ☐ No ☐
b Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (section 42(d)(3))?	Yes ☐ No ☐
10 Check the appropriate box for each election: Caution: Once made, the following elections are irrevocable.	
a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1))	Yes ☒ No ☐
b Elect not to treat large partnership as taxpayer (section 42(j)(5))	Yes ☐
c Elect minimum set-aside requirement (section 42(g)) (see instructions) = 20-50 ☒ 40-60	25-60 (N.Y.C. only) ☐
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions)	15-40 ☐

Under penalties of perjury, I declare that the above building continues to qualify as a part of a qualified low-income housing project and meets the requirements of Internal Revenue Code section 42. I have examined this form and attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

▶ Kenneth G. Blankenship ▶ 419-80-5723 ▶ 5/11/07
Signature Taxpayer Identification Number Date
Name (please type or print) Tax year

Form **8609**

(Rev. December 2005)

Department of the Treasury
Internal Revenue Service**Low-Income Housing Credit Allocation
and Certification**

OMB No. 1545-0088

Part I Allocation of Credit.*Caution: Use for allocations made in 2005 and later or, in the case of buildings financed with tax exempt bonds, bonds issued or buildings placed in service in 2005 or later.*Check if: ☐ Addition to Qualified Basis ☐ Amended Form

A Address of building (do not use P.O. box) (see instructions) Manning Gardens Apartments 214 Alfred Henry Drive Manning SC 29102 Bldg. 5	B Name and address of housing credit agency SCSHFDA 300-C Outlet Points Blvd. Columbia, SC 29210
C Name, address, and TIN of building owner receiving allocation Ashton Manning, LP 7000 Central Parkway NE, Suite 1100 Atlanta GA 30328 TIN <u>20-0864733</u>	D Employer identification number of agency 59-1585639 E Building identification number (BIN) SC0465084

1a Date of allocation <u>12/31/2004</u>	b Maximum housing credit dollar amount allowable	1b	\$14,322.67
2 Maximum applicable credit percentage allowable		2	7.96 %
3a Maximum qualified basis		3a	\$179,933.00
b Check here ☒ if the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). Enter the percentage to which the eligible basis was increased (see instructions)		3b	130 %
4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)		4	0% %
5 Date building placed in service <u>11/30/2005</u>			
6 Check the boxes that describe the allocation for the building (check those that apply):			
a ☐ Newly constructed and federally subsidized	b ☐ Newly constructed and not federally subsidized	c ☐ Existing building	
d ☐ Sec. 42(e) rehabilitation expenditures federally subsidized	e ☒ Sec. 42(e) rehabilitation expenditures not federally subsidized		
f ☐ Not federally subsidized by reason of 40-50 rule under sec. 42(i)(2)(E)		g ☐ Allocation subject to nonprofit set-aside under sec. 42(h)(5)	

Signature of Authorized Housing Credit Agency Official – Completed by Housing Credit Agency Only

Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of Section 42 of the Internal Revenue Code, and that I have examined this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Valerie M. Williams Valerie M. Williams 2/14/07
Signature of authorized official Name (please type or print) Date

Part II First-Year Certification – Completed by Building Owners with respect to the First Year of the Credit Period

7 Eligible basis of building (see instructions)	7	179,933
8a Original qualified basis of the building at close of first year of credit period	8a	179,933
b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes ☒ No	
9a If box 8a or box 8d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes ☐ No	
b Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (section 42(d)(3))?	☐ Yes ☐ No	
10 Check the appropriate box for each election: Caution: Once made, the following elections are irrevocable.		
a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1))	☒ Yes ☐ No	
b Elect not to treat large partnership as taxpayer (section 42(j)(5))	☐ Yes	
c Elect minimum set-aside requirement (section 42(g)) (see instructions)	☐ 20-50 ☒ 40-60 ☐ 25-60 (N.Y.C. only)	
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions)	☐ 15-40	

Under penalties of perjury, I declare that the above building continues to qualify as a part of a qualified low-income housing project and meets the requirements of Internal Revenue Code section 42. I have examined this form and attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

Kenneth G. Blankenship 419-80-5723 5/11/07
Signature Taxpayer Identification Number Date
Name (please type or print) Tax year

Form **8609**

(Rev. December 2005)

Department of the Treasury
Internal Revenue Service**Low-Income Housing Credit Allocation
and Certification**

OMB No. 1545-0085

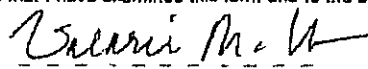
Part I Allocation of Credit.*Caution: Use for allocations made in 2005 and later or, in the case of buildings financed with tax exempt bonds, bonds issued or buildings placed in service in 2005 or later.*Check if: ☐ Addition to Qualified Basis ☐ Amended Form

A Address of building (do not use P.O. box) (see instructions) Manning Gardens Apartments 214 Alfred Henry Drive Manning SC 29102 Bldg. 5	B Name and address of housing credit agency SCSHFDA 300-C Outlet Pointe Blvd. Columbia, SC 29210
C Name, address, and TIN of building owner receiving allocation Ashton Manning, LP 7000 Central Parkway NE, Suite 1100 Atlanta GA 30328 TIN ▶ 20-0864733	D Employer identification number of agency 59-1585639 E Building identification number (BIN) SC0465085

1a Date of allocation ▶ 12/31/2004	b Maximum housing credit dollar amount allowable . . .	1b	\$5,952.44
2 Maximum applicable credit percentage allowable		2	7.96 %
3a Maximum qualified basis.		3a	\$87,467.90
b Check here ☒ if the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). Enter the percentage to which the eligible basis was increased (see instructions)		3b	130 %
4 Percentage of the aggregate basis financed by tax-exempt bonds (if zero, enter -0-)		4	0% %
5 Date building placed in service ▶ 11/30/2006			
6 Check the boxes that describe the allocation for the building (check those that apply): a ☐ Newly constructed and federally subsidized b ☐ Newly constructed and not federally subsidized c ☐ Existing building d ☐ Sec.42(e) rehabilitation expenditures federally subsidized e ☒ Sec.42(e) rehabilitation expenditures not federally subsidized f ☐ Not federally subsidized by reason of 40-50 rule under sec. 42(i)(2)(E) g ☐ Allocation subject to nonprofit set-aside under sec. 42(h)(5)			

Signature of Authorized Housing Credit Agency Official -- Completed by Housing Credit Agency Only

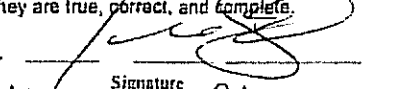
Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of Section 42 of the Internal Revenue Code, and that I have examined this form and to the best of my knowledge and belief, the information is true, correct, and complete.

▶  **▶** Valarie M. Williams **▶** 2/14/07
Signature of authorized official Name (please type or print) Date

Part II First-Year Certification Completed by Building Owners with respect to the First Year of the Credit Period

7 Eligible basis of building (see instructions)	7 87,468
8a Original qualified basis of the building at close of first year of credit period	8a 87,468
b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions) ?	☐ Yes ☒ No
9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes ☒ No
b Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (section 42(d)(3))?	☐ Yes ☐ No
10 Check the appropriate box for each election: Caution: Once made, the following elections are irrevocable.	
a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1))	☒ Yes ☐ No
b Elect not to treat large partnership as taxpayer (section 42(j)(5))	☐ Yes
c Elect minimum set-aside requirement (section 42(g)) (see instructions) ☐ 20-50 ☒ 40-60	☐ 25-60 (N.Y.C. only)
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions)	☐ 15-40

Under penalties of perjury, I declare that the above building continues to qualify as a part of a qualified low-income housing project and meets the requirements of Internal Revenue Code section 42. I have examined this form and attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

▶  **▶** 419-80-5723 **▶** 5/11/07
Signature Taxpayer Identification Number Date
▶ Kenneth G. Blankenship **▶**
Name (please type or print) Tax year

Form **8609**

(Rev. December 2005)

Department of the Treasury
Internal Revenue Service**Low-Income Housing Credit Allocation
and Certification**

OMB No. 1545-0068

Part I Allocation of Credit*Caution: Use for allocations made in 2005 and later or, in the case of buildings financed with tax exempt bonds, bonds issued or buildings placed in service in 2005 or later.*Check if: ☐ Addition to Qualified Basis ☐ Amended Form

A Address of building (do not use P.O. box) (see instructions) Manning Gardens Apartments 214 Alfred Henry Drive Manning SC 29102 Bldg. 8	B Name and address of housing credit agency SCSHFDA 300-C Outlet Pointe Blvd. Columbia, SC 29210
C Name, address, and TIN of building owner receiving allocation: Ashton Manning, LP 7000 Central Parkway NE, Suite 1100 Atlanta GA 30328 TIN ▶ 20-0654733	D Employer identification number of agency 59-1585639
	E Building identification number (BIN) SC0465087

1a Date of allocation ▶ 12/31/2004	b Maximum housing credit dollar amount allowable	1b	\$6,962.44
2 Maximum applicable credit percentage allowable		2	7.96 %
3a Maximum qualified basis		3a	\$67,467.90
b Check here ☒ If the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). Enter the percentage to which the eligible basis was increased (see instructions)		3b	130 %
4 Percentage of the aggregate basis financed by tax-exempt bonds (If zero, enter -0-)		4	0% %
5 Date building placed in service ▶ 11/30/2006			
6 Check the boxes that describe the allocation for the building (check those that apply):			
a ☐ Newly constructed and federally subsidized	b ☐ Newly constructed and not federally subsidized	c ☐ Existing building	
d ☐ Sec. 42(e) rehabilitation expenditures federally subsidized	e ☒ Sec. 42(e) rehabilitation expenditures not federally subsidized		
f ☐ Not federally subsidized by reason of 40-50 rule under sec. 42(i)(2)(E) g ☐ Allocation subject to nonprofit set-aside under sec. 42(h)(5)			

Signature of Authorized Housing Credit Agency Official -- Completed by Housing Credit Agency Only

Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of Section 42 of the Internal Revenue Code, and that I have examined this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Signature of authorized official: Valerie M. Williams Name (please type or print): Valerie M. Williams Date: 2/14/07

Part II First-Year Certification -- Completed by Building Owners with respect to the First Year of the Credit Period

7 Eligible basis of building (see instructions)	7	87,468
8a Original qualified basis of the building at close of first year of credit period	8a	87,468
b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes ☒ No	
9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes ☒ No	
b Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (section 42(d)(3))?	☐ Yes ☒ No	
10 Check the appropriate box for each election: Caution: Once made, the following elections are irrevocable.		
a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1))	☒ Yes ☐ No	
b Elect not to treat large partnership as taxpayer (section 42(j)(5))	☐ Yes ☒ No	
c Elect minimum set-aside requirement (section 42(g)) (see instructions)	☐ 20-50 ☒ 40-60 ☐ 25-50 (N.Y.C. only)	
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions)	☐ 15-40	

Under penalties of perjury, I declare that the above building continues to qualify as a part of a qualified low-income housing project and meets the requirements of Internal Revenue Code section 42. I have examined this form and attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

Signature: Kenneth G. Blankenship Taxpayer Identification Number: 419-80-5723 Date: 5/11/07

Name (please type or print): Kenneth G. Blankenship Tax year: _____

**Low-Income Housing Credit Allocation
and Certification**

OMB No. 1545-0055

Part I Allocation of Credit *Caution: Use for allocations made in 2005 and later or, in the case of buildings financed with tax exempt bonds, bonds issued or buildings placed in service in 2005 or later.*

Check if: ☐ Addition to Qualified Basis ☐ Amended Form

A Address of building (do not use P.O. box) (see instructions) Manning Gardens Apartments 214 Alfred Henry Drive Manning SC 29102 Bldg. 9	B Name and address of housing credit agency SCSHFDA 300-C Outlet Points Blvd. Columbia, SC 29210
C Name, address, and TIN of building owner receiving allocation Ashton Manning, LP 7000 Central Parkway NE, Suite 1100 Atlanta GA 30328 TIN ▶ 20-0864733	D Employer identification number of agency 59-1585639
	E Building identification number (BIN) SC0465058

1a Date of allocation ▶ 12/31/2004	b Maximum housing credit dollar amount allowable . . .	1b	\$5,962.44
2 Maximum applicable credit percentage allowable		2	7.95 %
3a Maximum qualified basis		3a	\$87,467.90
b Check here ☒ If the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). Enter the percentage to which the eligible basis was increased (see instructions)		3b	130 %
4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)		4	0% %
5 Date building placed in service ▶ 11/30/2006			
6 Check the boxes that describe the allocation for the building (check those that apply):			
a ☐ Newly constructed and federally subsidized	b ☐ Newly constructed and not federally subsidized	c ☐ Existing building	
d ☐ Sec.42(e) rehabilitation expenditures federally subsidized	e ☒ Sec.42(e) rehabilitation expenditures not federally subsidized		
f ☐ Not federally subsidized by reason of 40-50 rule under sec. 42(i)(2)(E)	g ☐ Allocation subject to nonprofit set-aside under sec. 42(h)(5)		

Signature of Authorized Housing Credit Agency Official -- Completed by Housing Credit Agency Only

Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of Section 42 of the Internal Revenue Code, and that I have examined this form and to the best of my knowledge and belief, the information is true, correct, and complete.

▶ Valerie M. Williams ▶ Valerie M. Williams ▶ 2/14/07
Signature of authorized official Name (please type or print) Date

Part II First-Year Certification -- Completed by Building Owners with respect to the First Year of the Credit Period

7 Eligible basis of building (see instructions)	7	87,467.90
8a Original qualified basis of the building at close of first year of credit period	8a	87,467.90
b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions) ?	☐ Yes ☒ No	
9a If box 8a or box 8d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes ☒ No	
b Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (section 42(d)(3))?	☐ Yes ☒ No	
10 Check the appropriate box for each election: Caution: Once made, the following elections are irrevocable.		
a Elect to begin credit period the first year after the building is placed in service (section 42(i)(1))	☒ Yes ☐ No	
b Elect not to treat large partnership as taxpayer (section 42(i)(5))	☐ Yes	
c Elect minimum set-aside requirement (section 42(g)) (see instructions) ☐ 20-50 ☒ 40-60	☐ 25-60 (N.Y.C. only)	
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions)	☐ 15-40	

Under penalties of perjury, I declare that the above building continues to qualify as a part of a qualified low-income housing project and meets the requirements of Internal Revenue Code section 42. I have examined this form and attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

▶ Kenneth G. Blankenship ▶ 414-80-5723 ▶ 5/11/07
Signature Taxpayer Identification Number Date
Name (please type or print) Tax year

Form **8609**

(Rev. December 2005)

Department of the Treasury
Internal Revenue Service**Low-Income Housing Credit Allocation
and Certification**

OMB No 1545-0062

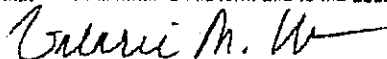
Part I Allocation of Credit.*Caution: Use for allocations made in 2005 and later or, in the case of buildings financed with tax exempt bonds, bonds issued or buildings placed in service in 2005 or later.*Check if: ☐ Addition to Qualified Basis ☐ Amended Form

A Address of building (do not use P.O. box) (see instructions) Manning Gardens Apartments 214 Alfred Henry Drive Manning SC 29102 Bldg. 10	B Name and address of housing credit agency SCSHFDA 300-C Outlet Pointe Blvd. Columbia, SC 29210
C Name, address, and TIN of building owner receiving allocation Ashton Manning, LP 7000 Central Parkway NE, Suite 1100 Atlanta GA 30328 TIN 20-0864733	D Employer identification number of agency 59-1585639 E Building identification number (BIN) SC0465089

1a Date of allocation 12/31/2004 b Maximum housing credit dollar amount allowable . . .	1b \$5,962.44
2 Maximum applicable credit percentage allowable	2 7.96 %
3a Maximum qualified basis	3a \$87,487.90
b Check here ☒ if the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). Enter the percentage to which the eligible basis was increased (see instructions)	3b 130 %
4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)	4 0% %
5 Date building placed in service 11/30/2006	
6 Check the boxes that describe the allocation for the building (check those that apply): a ☐ Newly constructed and federally subsidized b ☐ Newly constructed and not federally subsidized c ☐ Existing building d ☐ Sec 42(e) rehabilitation expenditures federally subsidized e ☒ Sec.42(e) rehabilitation expenditures not federally subsidized f ☐ Not federally subsidized by reason of 40-50 rule under sec. 42(i)(2)(E) g ☐ Allocation subject to nonprofit set-aside under sec. 42(h)(5)	

Signature of Authorized Housing Credit Agency Official -- Completed by Housing Credit Agency Only

Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of Section 42 of the Internal Revenue Code, and that I have examined this form and to the best of my knowledge and belief, the information is true, correct, and complete.


Signature of authorized official

Valarie M. Williams
Name (please type or print)

2/14/07
Date

Part II First-Year Certification -- Completed by Building Owners with respect to the First Year of the Credit Period

7 Eligible basis of building (see instructions)	7 \$7,468
8a Original qualified basis of the building at close of first year of credit period	8a \$7,468
b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions) ?	☐ Yes ☒ No
9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes ☒ No
b Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (section 42(d)(3))?	☐ Yes ☒ No
10 Check the appropriate box for each election: Caution: Once made, the following elections are irrevocable.	
a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1))	☒ Yes ☐ No
b Elect not to treat large partnership as taxpayer (section 42(j)(5))	☐ Yes
c Elect minimum set-aside requirement (section 42(g)) (see instructions) 20-50 ☒ 40-60	☐ 25-60 (N.Y.C. only)
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions)	☐ 15-40

Under penalties of perjury, I declare that the above building continues to qualify as a part of a qualified low-income housing project and meets the requirements of Internal Revenue Code section 42. I have examined this form and attachments, and to the best of my knowledge and belief, they are true, correct, and complete.


Signature
Kenneth G. Blankenship
Name (please type or print)

414-80-5723
Taxpayer Identification Number

5/11/07
Date

Form **8609**

(Rev. December 2005)

Department of the Treasury
Internal Revenue Service**Low-Income Housing Credit Allocation
and Certification**

OMB No. 1545-0045

Part I Allocation of Credit.*Caution: Use for allocations made in 2005 and later or, in the case of buildings financed with tax exempt bonds, bonds issued or buildings placed in service in 2005 or later.*Check if: ☐ Addition to Qualified Basis ☐ Amended Form

A Address of building (do not use P.O. box) (see instructions) Manning Gardens Apartments 214 Alfred Henry Drive Manning SC 29102 Bldg. 11	B Name and address of housing credit agency SCSHFDA 300-C Outlet Pointe Blvd. Columbia, SC 29210
C Name, address, and TIN of building owner receiving allocation Ashton Manning, LP 7000 Central Parkway NE, Suite 1100 Atlanta GA 30328 TIN ▶ 20-0854733	D Employer identification number of agency 59-1585639
	E Building identification number (BIN) SC0465090

1a Date of allocation ▶ 12/31/2004	b Maximum housing credit dollar amount allowable	1b	\$6,952.44
2 Maximum applicable credit percentage allowable		2	7.95 %
3a Maximum qualified basis		3a	\$87,467.90
b Check here ☒ if the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). Enter the percentage to which the eligible basis was increased (see instructions)		3b	130 %
4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)		4	0% %
5 Date building placed in service ▶ 11/30/2006			
6 Check the boxes that describe the allocation for the building (check those that apply):			
a ☐ Newly constructed and federally subsidized	b ☐ Newly constructed and not federally subsidized	c ☐ Existing building	
d ☐ Sec. 42(e) rehabilitation expenditures federally subsidized	e ☒ Sec. 42(e) rehabilitation expenditures not federally subsidized		
f ☐ Not federally subsidized by reason of 40-50 rule under sec. 42(i)(2)(E) g ☐ Allocation subject to nonprofit set-aside under sec. 42(h)(5)			

Signature of Authorized Housing Credit Agency Official -- Completed by Housing Credit Agency Only

Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of Section 42 of the Internal Revenue Code, and that I have examined this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Signature of authorized official: Valarie M. Williams Date: 2/14/07
Name (please type or print)

Part II First-Year Certification -- Completed by Building Owners with respect to the First Year of the Credit Period

7 Eligible basis of building (see instructions)	7	87,468
8a Original qualified basis of the building at close of first year of credit period	8a	87,468
b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes ☒ No	
9a If box 8a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes ☒ No	
b Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (section 42(d)(3))?	☐ Yes ☒ No	
10 Check the appropriate box for each election: <i>Caution: Once made, the following elections are irrevocable.</i>		
a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1))	☒ Yes ☐ No	
b Elect not to treat large partnership as taxpayer (section 42(j)(5))	☐ Yes	
c Elect minimum set-aside requirement (section 42(g)) (see instructions)	☐ 25-60 (N.Y.C. only)	
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions)	☐ 15-40	

Under penalties of perjury, I declare that the above building continues to qualify as a part of a qualified low-income housing project and meets the requirements of Internal Revenue Code section 42. I have examined this form and attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

Signature: Kenneth G. Blankenship Taxpayer Identification Number: 419-80-5723 Date: 5/11/07
Name (please type or print)

Form **8609**

(Rev. December 2005)

Department of the Treasury
Internal Revenue Service**Low-Income Housing Credit Allocation
and Certification**

OMB No 1545-0065

Part I Allocation of Credit*Caution: Use for allocations made in 2005 and later or, in the case of buildings financed with tax exempt bonds, bonds issued or buildings placed in service in 2005 or later.*Check if: ☐ Addition to Qualified Basis ☐ Amended Form

A Address of building (do not use P.O. box) (see instructions) Manning Gardens Apartments 214 Alfred Henry Drive Manning SC 29102 Bldg. 12	B Name and address of housing credit agency SCSHFDA 300-C Outlet Points Blvd. Columbia, SC 29210
C Name, address, and TIN of building owner receiving allocation Ashton Manning, LP 7000 Central Parkway NE, Suite 1100 Atlanta GA 30326 TIN ▶ 20-0864733	D Employer identification number of agency 59-1585639
	E Building identification number (BIN) SC0465091

1a Date of allocation ▶ 12/31/2004	b Maximum housing credit dollar amount allowable . . .	1b	\$7,831.06
2 Maximum applicable credit percentage allowable		2	7.96 %
3a Maximum qualified basis		3a	\$98,380.10
b Check here ☒ if the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). Enter the percentage to which the eligible basis was increased (see instructions)		3b	130 %
4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)		4	0% %
5 Date building placed in service ▶ 11/30/2006			
6 Check the boxes that describe the allocation for the building (check those that apply):			
a ☐ Newly constructed and federally subsidized	b ☐ Newly constructed and not federally subsidized	c ☐ Existing building	
d ☐ Sec.42(e) rehabilitation expenditures federally subsidized	e ☒ Sec.42(e) rehabilitation expenditures not federally subsidized		
f ☐ Not federally subsidized by reason of 40-50 rule under sec. 42(i)(2)(E)	g ☐ Allocation subject to nonprofit set-aside under sec. 42(h)(5)		

Signature of Authorized Housing Credit Agency Official -- Completed by Housing Credit Agency Only

Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of Section 42 of the Internal Revenue Code, and that I have examined this form and to the best of my knowledge and belief, the information is true, correct, and complete.

▶ Valarie M. Williams ▶ Valarie M. Williams ▶ 2/14/07
Signature of authorized official Name (please type or print) Date

Part II First-Year Certification -- Completed by Building Owners with respect to the First Year of the Credit Period

7 Eligible basis of building (see instructions)	7	98,380
8a Original qualified basis of the building at close of first year of credit period	8a	98,380
b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions) ?	☐ Yes ☒ No	
9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes ☒ No	
b Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (section 42(d)(3))?	☐ Yes ☒ No	
10 Check the appropriate box for each election: Caution: Once made, the following elections are irrevocable.		
a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1))	☒ Yes ☐ No	
b Elect not to treat large partnership as taxpayer (section 42(j)(5))	☐ Yes	
c Elect minimum set-aside requirement (section 42(g)) (see instructions)	☐ 20-50 ☒ 40-60 ☐ 25-60 (N.Y.C. only)	
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions)	☐ 15-40	

Under penalties of perjury, I declare that the above building continues to qualify as a part of a qualified low-income housing project and meets the requirements of Internal Revenue Code section 42. I have examined this form and attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

▶ Kenneth G. Blankenship ▶ 414-80-5723 ▶ 5/11/07
Signature Taxpayer Identification Number Date
Name (please type or print)

Form **8609**

(Rev. December 2005)

Department of the Treasury
Internal Revenue Service**Low-Income Housing Credit Allocation
and Certification**

OMB No. 1545-0068

Part I Allocation of Credit.*Caution: Use for allocations made in 2005 and later or, in the case of buildings financed with tax exempt bonds, bonds issued or buildings placed in service in 2005 or later.*Check if: ☐ Addition to Qualified Basis ☐ Amended Form

A Address of building (do not use P.O. box) (see instructions) Manning Gardens Apartments 214 Alfred Henry Drive Manning SC 29102 Bldg. 13	B Name and address of housing credit agency SCSHFDA 300-C Outlet Pointe Blvd. Columbia, SC 29210
C Name, address, and TIN of building owner receiving allocation Ashlon Manning, LP 7060 Central Parkway NE, Suite 1100 Atlanta GA 30328 TIN ▶ 20-0864733	D Employer identification number of agency 59-1585639 E Building identification number (BIN) SC0455092

1a Date of allocation ▶ 12/31/2004	b Maximum housing credit dollar amount allowable	1b 56,962.44
2 Maximum applicable credit percentage allowable		2 7.96 %
3a Maximum qualified basis		3a 587,467.90
b Check here ☒ if the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). Enter the percentage to which the eligible basis was increased (see instructions)		3b 130 %
4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)		4 0% %
5 Date building placed in service ▶ 11/30/2006		
6 Check the boxes that describe the allocation for the building (check those that apply). a ☐ Newly constructed and federally subsidized b ☐ Newly constructed and not federally subsidized c ☐ Existing building d ☐ Sec.42(e) rehabilitation expenditures federally subsidized e ☒ Sec.42(e) rehabilitation expenditures not federally subsidized f ☐ Not federally subsidized by reason of 40-50 rule under sec. 42(i)(2)(E) g ☐ Allocation subject to nonprofit set-aside under sec. 42(h)(5)		

Signature of Authorized Housing Credit Agency Official – Completed by Housing Credit Agency Only

Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of Section 42 of the Internal Revenue Code, and that I have examined this form and to the best of my knowledge and belief, the information is true, correct, and complete.

▶ Valerie M. Williams ▶ Valerie M. Williams ▶ 2/14/07
Signature of authorized official Name (please type or print) Date

Part II First-Year Certification – Completed by Building Owners with respect to the First Year of the Credit Period

7 Eligible basis of building (see instructions)	7 87,468
8a Original qualified basis of the building at close of first year of credit period	8a 87,468
b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes ☒ No
9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(E)?	☐ Yes ☒ No
b Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (section 42(d)(3))?	☐ Yes ☒ No
10 Check the appropriate box for each election: Caution: Once made, the following elections are irrevocable.	
a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1))	☒ Yes ☐ No
b Elect not to treat large partnership as taxpayer (section 42(j)(5))	☐ Yes
c Elect minimum set-aside requirement (section 42(g)) (see instructions)	☐ 20-50 ☒ 40-60 ☐ 25-60 (N.Y.C. only)
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions)	☐ 15-40

Under penalties of perjury, I declare that the above building continues to qualify as a part of a qualified low-income housing project and meets the requirements of Internal Revenue Code section 42. I have examined this form and attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

▶ Kenneth E. Blankenship ▶ 419-80-5723 ▶ 5/11/07
Signature Taxpayer Identification Number Date
Name (please type or print) Tax year

Form **8609**

(Rev. December 2005)

Department of the Treasury
Internal Revenue Service**Low-Income Housing Credit Allocation
and Certification**

OMB No. 1545-0096

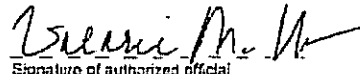
Part I Allocation of Credit.*Caution: Use for allocations made in 2005 and later or, in the case of buildings financed with tax exempt bonds, bonds issued or buildings placed in service in 2005 or later.*Check if: ☐ Addition to Qualified Basis ☐ Amended Form

A Address of building (do not use P.O. box) (see instructions) Manning Gardens Apartments 214 Alfred Henry Drive Manning SC 29102 Bldg. 14	B Name and address of housing credit agency SCSHFDA 300-C Outlet Pointe Blvd. Columbia, SC 29210
C Name, address, and TIN of building owner receiving allocation Ashton Manning, LP 7000 Central Parkway NE, Suite 1100 Atlanta GA 30328 TIN 20-0864733	D Employer identification number of agency 59-1585639 E Building identification number (BIN) SC0465093

1a Date of allocation 12/31/2004	b Maximum housing credit dollar amount allowable	1b	\$5,962.44
2 Maximum applicable credit percentage allowable		2	7.96 %
3a Maximum qualified basis		3a	587,467.90
b Check here ☒ if the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). Enter the percentage to which the eligible basis was increased (see instructions)		3b	130 %
4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)		4	0% %
5 Date building placed in service 11/30/2006			
6 Check the boxes that describe the allocation for the building (check those that apply): a ☐ Newly constructed and federally subsidized b ☐ Newly constructed and not federally subsidized c ☐ Existing building d ☐ Sec.42(e) rehabilitation expenditures federally subsidized e ☒ Sec.42(e) rehabilitation expenditures not federally subsidized f ☐ Not federally subsidized by reason of 40-50 rule under sec. 42(i)(2)(E) g ☐ Allocation subject to nonprofit set-aside under sec. 42(h)(5)			

Signature of Authorized Housing Credit Agency Official – Completed by Housing Credit Agency Only

Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of Section 42 of the Internal Revenue Code, and that I have examined this form and to the best of my knowledge and belief, the information is true, correct, and complete.

 **Valerie M. Williams** **2/14/07**
Signature of authorized official Name (please type or print) Date

Part II First-Year Certification Completed by Building Owners with respect to the First Year of the Credit Period

7 Eligible basis of building (see instructions)	7 87,468
8a Original qualified basis of the building at close of first year of credit period	8a 87,468
b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	Yes ☐ No ☒
9a If box 8a or box 8d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	Yes ☐ No ☐
b Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (section 42(d)(3))?	Yes ☐ No ☐
10 Check the appropriate box for each election: Caution: Once made, the following elections are irrevocable.	
a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1))	☒ Yes ☐ No
b Elect not to treat large partnership as taxpayer (section 42(j)(5))	Yes ☐
c Elect minimum set-aside requirement (section 42(g)) (see instructions) 20-50 ☒ 40-60	☐ 25-60 (N.Y.C. only)
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions)	☐ 15-40

Under penalties of perjury, I declare that the above building continues to qualify as a part of a qualified low-income housing project and meets the requirements of Internal Revenue Code section 42. I have examined this form and attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

 **414-80-5723** **5/11/07**
Signature Taxpayer Identification Number Date
Kenneth G. Blunkenship
Name (please type or print) Tax year

Form **8609**

(Rev. December 2005)

Department of the Treasury
Internal Revenue Service**Low-Income Housing Credit Allocation
and Certification**

OMB No 1545-0066

Part I Allocation of Credit.*Caution: Use for allocations made in 2005 and later or, in the case of buildings financed with tax exempt bonds, bonds issued or buildings placed in service in 2005 or later.*Check if: ☐ Addition to Qualified Basis ☐ Amended Form

A Address of building (do not use P.O. box) (see instructions) Manning Gardens Apartments 214 Alfred Henry Drive Manning SC 29102 Bldg. 15	B Name and address of housing credit agency SCSHFDA 300-C Outlet Pointe Blvd. Columbia, SC 29210
C Name, address, and TIN of building owner receiving allocation Ashton Manning, LP 7000 Central Parkway NE, Suite 1100 Atlanta GA 30328 TIN ▶ 20-0864733	D Employer identification number of agency 58-1585639
	E Building identification number (BIN) SC0465094

1a Date of allocation ▶ 12/31/2004	b Maximum housing credit dollar amount allowable ..	1b	\$6,962.44
2 Maximum applicable credit percentage allowable		2	7.96 %
3a Maximum qualified basis		3a	587,467.90
b Check here ☒ If the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). Enter the percentage to which the eligible basis was increased (see instructions)		3b	130 %
4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)		4	0% %
5 Date building placed in service	▶ 11/30/2006		
6 Check the boxes that describe the allocation for the building (check those that apply):			
a ☐ Newly constructed and federally subsidized	b ☐ Newly constructed and not federally subsidized	c ☐ Existing building	
d ☐ Sec.42(e) rehabilitation expenditures federally subsidized	e ☒ Sec.42(e) rehabilitation expenditures not federally subsidized		
f ☐ Not federally subsidized by reason of 40-50 rule under sec. 42(l)(2)(E)		g ☐ Allocation subject to nonprofit set-aside under sec. 42(h)(5)	

Signature of Authorized Housing Credit Agency Official -- Completed by Housing Credit Agency Only

Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of Section 42 of the Internal Revenue Code, and that I have examined this form and to the best of my knowledge and belief, the information is true, correct, and complete.

▶ Valerie M. Williams ▶ Valerie M. Williams ▶ 2/14/07
Signature of authorized official Name (please type or print) Date

Part II First-Year Certification -- Completed by Building Owners with respect to the First Year of the Credit Period

7 Eligible basis of building (see instructions)	7	87.468
8a Original qualified basis of the building at close of first year of credit period	8a	87.468
b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions) ?	☐ Yes ☒ No	
9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(l)(2)(B)?	☐ Yes ☐ No	
b Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (section 42(d)(3))?	☐ Yes ☐ No	
10 Check the appropriate box for each election. Caution: Once made, the following elections are irrevocable.		
a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1))	☒ Yes ☐ No	
b Elect not to treat large partnership as taxpayer (section 42(j)(5))	☐ Yes	
c Elect minimum set-aside requirement (section 42(g)) (see instructions) = 20-50 ☒ 40-60 = 25-60 (N.Y.C. only)		
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions)	☐ 15-40	

Under penalties of perjury, I declare that the above building continues to qualify as a part of a qualified low-income housing project and meets the requirements of Internal Revenue Code section 42. I have examined this form and attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

▶ Kenneth G. Blankenship ▶ 419-80-5723 ▶ 5/11/07
Signature Taxpayer Identification Number Date
Name (please type or print) Tax year

Form **8609**

(Rev. December 2005)

Department of the Treasury
Internal Revenue Service**Low-Income Housing Credit Allocation
and Certification**

OMB No. 1545-0086

Part I Allocation of Credit.*Caution: Use for allocations made in 2005 and later or, in the case of buildings financed with tax exempt bonds, bonds issued or buildings placed in service in 2005 or later.*Check if: ☐ Addition to Qualified Basis ☐ Amended Form

A Address of building (do not use P.O. box) (see instructions) Manning Gardens Apartments 214 Alfred Henry Drive Manning SC 29102 Bldg. 16	B Name and address of housing credit agency SCSHFDA 300-C Outlet Pointe Blvd. Columbia, SC 29210
C Name, address, and TIN of building owner receiving allocation Ashton Manning, LP 7000 Central Parkway NE, Suite 1100 Atlanta GA 30328 TIN <u>20-0864733</u>	D Employer identification number of agency 59-1585639 E Building identification number (BIN) SC0465095

1a Date of allocation <u>12/31/2004</u>	b Maximum housing credit dollar amount allowable	1b	57,831.05
2 Maximum applicable credit percentage allowable	2	7.96	%
3a Maximum qualified basis	3a	598,360.10	
b Check here ☒ if the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). Enter the percentage to which the eligible basis was increased (see instructions)	3b	130	%
4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)	4	0%	%
5 Date building placed in service <u>11/30/2006</u>			
6 Check the boxes that describe the allocation for the building (check those that apply): a ☐ Newly constructed and federally subsidized b ☐ Newly constructed and not federally subsidized c ☐ Existing building d ☐ Sec.42(e) rehabilitation expenditures federally subsidized e ☒ Sec.42(e) rehabilitation expenditures not federally subsidized f ☐ Not federally subsidized by reason of 40-50 rule under sec. 42(f)(2)(E) g ☐ Allocation subject to nonprofit set-aside under sec. 42(h)(5)			

Signature of Authorized Housing Credit Agency Official -- Completed by Housing Credit Agency Only

Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of Section 42 of the Internal Revenue Code, and that I have examined this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Valerie M. Williams Valerie M. Williams 2/14/07
Signature of authorized official Name (please type or print) Date

Part II First-Year Certification -- Completed by Building Owners with respect to the First Year of the Credit Period

7 Eligible basis of building (see instructions)	7	98,380
8a Original qualified basis of the building at close of first year of credit period	8a	98,380
b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?		Yes ☐ No ☒
9a If box 8a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?		Yes ☐ No ☐
b Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (section 42(d)(3))?		Yes ☐ No ☐
10 Check the appropriate box for each election: Caution: Once made, the following elections are irrevocable.		
a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1))		☒ Yes ☐ No
b Elect not to treat large partnership as taxpayer (section 42(j)(5))		Yes ☐
c Elect minimum set-aside requirement (section 42(g)) (see instructions) <u>20-50</u> ☒ 40-60		25-60 (N.Y.C. only) ☐
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions)		15-40 ☐

Under penalties of perjury, I declare that the above building continues to qualify as a part of a qualified low-income housing project and meets the requirements of Internal Revenue Code section 42. I have examined this form and attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

Kenneth G. Blankenship 419-80-5723 5/11/07
Signature Taxpayer Identification Number Date
Name (please type or print) Tax year

Form **8609**

(Rev. December 2005)

Department of the Treasury
Internal Revenue Service**Low-Income Housing Credit Allocation
and Certification**

OMB No. 1545-0068

Part I Allocation of Credit*Caution: Use for allocations made in 2005 and later or, in the case of buildings financed with tax exempt bonds, bonds issued or buildings placed in service in 2005 or later.*Check if: ☐ Addition to Qualified Basis ☐ Amended Form

A Address of building (do not use P.O. box) (see instructions) Manning Gardens Apartments 214 Alfred Henry Drive Manning SC 29102 Bldg. 17	B Name and address of housing credit agency SCSHFDA 300-C Outlet Pointe Blvd. Columbia, SC 29210
C Name, address, and TIN of building owner receiving allocation Ashton Manning, LP 7000 Central Parkway NE, Suite 1100 Atlanta GA 30328 TIN 20-0864733	D Employer identification number of agency 59-1585639 E Building identification number (BIN) SC0465096

1a Date of allocation 12/31/2004	b Maximum housing credit dollar amount allowable 7b \$7,831.06
2 Maximum applicable credit percentage allowable 2 7.96 %	
3a Maximum qualified basis 3a \$98,380.10	
b Check here ☒ If the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). Enter the percentage to which the eligible basis was increased (see instructions)	3b 130 %
4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)	4 0% %
5 Date building placed in service 11/30/2006	
6 Check the boxes that describe the allocation for the building (check those that apply): a ☐ Newly constructed and federally subsidized b ☐ Newly constructed and not federally subsidized c ☐ Existing building d ☐ Sec.42(e) rehabilitation expenditures federally subsidized e ☒ Sec.42(e) rehabilitation expenditures not federally subsidized f ☐ Not federally subsidized by reason of 40-50 rule under sec. 42(i)(2)(E) g ☐ Allocation subject to nonprofit set-aside under sec. 42(h)(5)	

Signature of Authorized Housing Credit Agency Official — Completed by Housing Credit Agency Only

Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of Section 42 of the Internal Revenue Code, and that I have examined this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Valerie M. Williams **2/14/07**
Signature of authorized official Name (please type or print) Date

Part II First-Year Certification — Completed by Building Owners with respect to the First Year of the Credit Period

7 Eligible basis of building (see instructions)	7 98,380
8a Original qualified basis of the building at close of first year of credit period	8a 98,380
b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes ☒ No
9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes ☒ No
b Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (section 42(d)(3))?	☐ Yes ☒ No
10 Check the appropriate box for each election: Caution: Once made, the following elections are irrevocable.	
a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1))	☒ Yes ☐ No
b Elect not to treat large partnership as taxpayer (section 42(j)(5))	☐ Yes
c Elect minimum set-aside requirement (section 42(g)) (see instructions) 20-50 ☒ 40-60	☐ 25-60 (N.Y.C. only)
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions)	☐ 15-40

Under penalties of perjury, I declare that the above building continues to qualify as a part of a qualified low-income housing project and meets the requirements of Internal Revenue Code section 42. I have examined this form and attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

Kenneth G. Blankenship **419-80-5723** **5/11/07**
Signature Taxpayer Identification Number Date
Name (please type or print) Tax year

Form **8609**

(Rev. December 2005)

Department of the Treasury
Internal Revenue Service**Low-Income Housing Credit Allocation
and Certification**

OMB No. 1545-0088

Part I Allocation of Credit.*Caution: Use for allocations made in 2005 and later or, in the case of buildings financed with tax exempt bonds, bonds issued or buildings placed in service in 2005 or later.*Check it: ☐ Addition to Qualified Basis ☐ Amended Form

A Address of building (do not use P.O. box) (see instructions) Manning Gardens Apartments 214 Alfred Henry Drive Manning SC 29102 Bldg. 18	B Name and address of housing credit agency SCSHFDA 300-C Outlet Pointe Blvd. Columbia, SC 29210
C Name, address, and TIN of building owner receiving allocation Ashlon Manning, LP 7000 Central Parkway NE, Suite 1100 Atlanta GA 30328 TIN ▶ 20-0864733	D Employer identification number of agency 59-1585639
	E Building identification number (BIN) SC0465097

1a Date of allocation ▶ 12/31/2004	b Maximum housing credit dollar amount allowable	1b	\$7,831.06
2 Maximum applicable credit percentage allowable		2	7.96 %
3a Maximum qualified basis		3a	\$88,380.10
b Check here ☒ if the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). Enter the percentage to which the eligible basis was increased (see instructions)		3b	130 %
4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)		4	0% %
5 Date building placed in service ▶ 11/30/2006			
6 Check the boxes that describe the allocation for the building (check those that apply):			
a ☐ Newly constructed and federally subsidized	b ☐ Newly constructed and not federally subsidized	c ☐ Existing building	
d ☐ Sec.42(e) rehabilitation expenditures federally subsidized	e ☒ Sec.42(e) rehabilitation expenditures not federally subsidized		
f ☐ Not federally subsidized by reason of 40-50 rule under sec. 42(i)(2)(E) g ☐ Allocation subject to nonprofit set-aside under sec. 42(h)(5)			

Signature of Authorized Housing Credit Agency Official -- Completed by Housing Credit Agency Only

Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of Section 42 of the Internal Revenue Code, and that I have examined this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Signature of authorized official: Valerie M. Williams Date: 2/14/07
Name (please type or print)

Part II First-Year Certification -- Completed by Building Owners with respect to the First Year of the Credit Period

7 Eligible basis of building (see instructions)	7	98,380
8a Original qualified basis of the building at close of first year of credit period	8a	98,380
b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes ☒ No	
9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes ☐ No	
b Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (section 42(d)(3))?	☐ Yes ☐ No	
10 Check the appropriate box for each election: Caution: Once made, the following elections are irrevocable.		
a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1))	☒ Yes ☐ No	
b Elect not to treat large partnership as taxpayer (section 42(j)(5))	☐ Yes	
c Elect minimum set-aside requirement (section 42(g)) (see instructions)	☐ 20-50 ☒ 40-60 ☐ 25-60 (N.Y.C. only)	
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions)	☐ 15-40	

Under penalties of perjury, I declare that the above building continues to qualify as a part of a qualified low-income housing project and meets the requirements of Internal Revenue Code section 42. I have examined this form and attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

Signature: Kenneth G. Blankenship Taxpayer Identification Number: 419-80-5723 Date: 5/11/07
Name (please type or print)

Form **8609**

(Rev. December 2005)

Department of the Treasury
Internal Revenue Service**Low-Income Housing Credit Allocation
and Certification**

OMB No. 1545-0088

Part I Allocation of Credit*Caution: Use for allocations made in 2005 and later or, in the case of buildings financed with tax exempt bonds, bonds issued or buildings placed in service in 2005 or later.*Check if: ☐ Addition to Qualified Basis ☐ Amended Form

A Address of building (do not use P.O. box) (see instructions) Manning Gardens Apartments 214 Alfred Henry Drive Manning SC 29102 Bldg. 19	B Name and address of housing credit agency SCSHFDA 300-C Outlet Pointe Blvd. Columbia, SC 29210
C Name, address, and TIN of building owner receiving allocation Ashton Manning, LP 7000 Central Parkway NE, Suite 1100 Atlanta GA 30328 TIN ▶ 20-0854733	D Employer identification number of agency 59-1585639 E Building identification number (BIN) SC0465096

1a Date of allocation ▶ 12/31/2004	b Maximum housing credit dollar amount allowable	1b	\$7,531.05
2 Maximum applicable credit percentage allowable		2	7.95 %
3a Maximum qualified basis		3a	\$58,380.10
b Check here ☒ If the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). Enter the percentage to which the eligible basis was increased (see instructions)		3b	130 %
4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)		4	0% %
5 Date building placed in service ▶ 11/30/2006			
6 Check the boxes that describe the allocation for the building (check those that apply):			
a ☐ Newly constructed and federally subsidized b ☐ Newly constructed and not federally subsidized c ☐ Existing building			
d ☐ Sec.42(e) rehabilitation expenditures federally subsidized e ☒ Sec.42(e) rehabilitation expenditures not federally subsidized			
f ☐ Not federally subsidized by reason of 40-50 rule under sec. 42(i)(2)(E) g ☐ Allocation subject to nonprofit set-aside under sec. 42(h)(5)			

Signature of Authorized Housing Credit Agency Official – Completed by Housing Credit Agency Only

Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of Section 42 of the Internal Revenue Code, and that I have examined this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Signature of authorized official

Valerie M. Williams
Name (please type or print)2/14/07
Date**Part II First-Year Certification – Completed by Building Owners with respect to the First Year of the Credit Period**

7 Eligible basis of building (see instructions)	7	98,380
8a Original qualified basis of the building at close of first year of credit period	8a	98,380
b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes ☒ No	
9a If box 8a or box 8d is checked, do you elect to reduce eligible basis under section 42(i)(2)(E)?	☐ Yes ☐ No	
b Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (section 42(d)(3))?	☐ Yes ☐ No	
10 Check the appropriate box for each election: <i>Caution: Once made, the following elections are irrevocable.</i>		
a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1))	☒ Yes ☐ No	
b Elect not to treat large partnership as taxpayer (section 42(j)(5))	☐ Yes ☐ No	
c Elect minimum set-aside requirement (section 42(g)) (see instructions)	☐ 20-50 ☒ 40-60 ☐ 25-60 (N.Y.C. only)	
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions)	☐ 15-40	

Under penalties of perjury, I declare that the above building continues to qualify as a part of a qualified low-income housing project and meets the requirements of Internal Revenue Code section 42. I have examined this form and attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

Signature
Kenneth G. Blankenship
Name (please type or print)419-80-5723
Taxpayer Identification Number5/11/07
Date

Tax year

Form **8609**

(Rev. December 2005)

Department of the Treasury
Internal Revenue Service**Low-Income Housing Credit Allocation
and Certification**

OMB No. 1545-0025

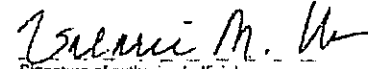
Part I**Allocation of Credit***Caution: Use for allocations made in 2005 and later or, in the case of buildings financed with tax exempt bonds, bonds issued or buildings placed in service in 2005 or later.*Check if: ☐ Addition to Qualified Basis ☐ Amended Form

A Address of building (do not use P.O. box) (see instructions) Manning Gardens Apartments 214 Alfred Henry Drive Manning SC 29102 Bldg. 20	B Name and address of housing credit agency SCSHFDA 300-C Outlet Pointe Blvd. Columbia, SC 29210
C Name, address, and TIN of building owner receiving allocation Ashton Manning, LP 7000 Central Parkway NE, Suite 1100 Atlanta GA 30328 TIN ▶ 20-0864733	D Employer identification number of agency 59-1565639 E Building identification number (BIN) SC0465099

1a Date of allocation ▶ 12/31/2004	b Maximum housing credit dollar amount allowable ..	1b	\$28,645.44
2 Maximum applicable credit percentage allowable		2	7.96 %
3a Maximum qualified basis		3a	\$359,867.30
b Check here ☒ if the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). Enter the percentage to which the eligible basis was increased (see instructions)		3b	130 %
4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)		4	0% %
5 Date building placed in service	▶ 11/30/2006		
6 Check the boxes that describe the allocation for the building (check those that apply): a ☐ Newly constructed and federally subsidized b ☐ Newly constructed and not federally subsidized c ☐ Existing building d ☐ Sec.42(e) rehabilitation expenditures federally subsidized e ☒ Sec.42(e) rehabilitation expenditures not federally subsidized f ☐ Not federally subsidized by reason of 40-50 rule under sec. 42(i)(2)(E) g ☐ Allocation subject to nonprofit set-aside under sec. 42(h)(5)			

Signature of Authorized Housing Credit Agency Official -- Completed by Housing Credit Agency Only

Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of Section 42 of the Internal Revenue Code, and that I have examined this form and to the best of my knowledge and belief, the information is true, correct, and complete.

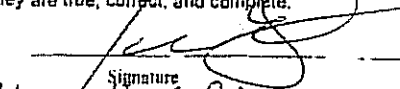
▶  ▶ Valerie M. Williams ▶ 2/14/07

Signature of authorized official Name (please type or print) Date

Part II First-Year Certification -- Completed by Building Owners with respect to the First Year of the Credit Period

7 Eligible basis of building (see instructions)	7 359,867
8a Original qualified basis of the building at close of first year of credit period	8a 359,867
b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes ☒ No
9a If box 8a or box 8d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes ☒ No
b Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (section 42(d)(3))?	☐ Yes ☒ No
10 Check the appropriate box for each election: Caution: Once made, the following elections are irrevocable.	
a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1))	☒ Yes ☐ No
b Elect not to treat large partnership as taxpayer (section 42(j)(5))	☐ Yes
c Elect minimum set-aside requirement (section 42(g)) (see instructions) ☐ 20-50 ☒ 40-60	☐ 25-60 (N.Y.C. only)
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions)	☐ 15-40

Under penalties of perjury, I declare that the above building continues to qualify as a part of a qualified low-income housing project and meets the requirements of Internal Revenue Code section 42. I have examined this form and attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

▶  ▶ 419-80-5723 ▶ 5/11/07

Signature Taxpayer Identification Number Date

▶ Kenneth G. Blankenship ▶

Name (please type or print) Tax year

Form **8609**

(Rev. December 2005)

Department of the Treasury
Internal Revenue Service**Low-Income Housing Credit Allocation
and Certification**

OMB No. 1545-0088

Part I**Allocation of Credit***Caution: Use for allocations made in 2005 and later or, in the case of buildings financed with tax exempt bonds, bonds issued or buildings placed in service in 2005 or later.*Check if: ☐ Addition to Qualified Basis ☐ Amended Form

A Address of building (do not use P.O. box) (see instructions) Manning Gardens Apartments 214 Alfred Henry Drive Manning SC 29102 Bldg. 21	B Name and address of housing credit agency SCSHFOA 300-C Outlet Pointe Blvd Columbia, SC 29210
C Name, address, and TIN of building owner receiving allocation Ashton Manning, LP 7000 Central Parkway NE, Suite 1100 Atlanta GA 30328 TIN ▶ 20-0864733	D Employer identification number of agency 59-1585639
	E Building identification number (BIN) SC0465100

1a Date of allocation ▶ 12/31/2004	b Maximum housing credit dollar amount allowable ..	1b	\$7,831.16
2 Maximum applicable credit percentage allowable		2	7.96 %
3a Maximum qualified basis		3a	\$98,381.40
b Check here ☒ If the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). Enter the percentage to which the eligible basis was increased (see instructions)		3b	130 %
4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)		4	0% %
5 Date building placed in service	▶ 11/30/2006		
6 Check the boxes that describe the allocation for the building (check those that apply):			
a ☐ Newly constructed and federally subsidized	b ☐ Newly constructed and not federally subsidized	c ☐ Existing building	
d ☐ Sec. 42(e) rehabilitation expenditures federally subsidized	e ☒ Sec. 42(e) rehabilitation expenditures not federally subsidized		
f ☐ Not federally subsidized by reason of 40-50 rule under sec. 42(i)(2)(E)	g ☐ Allocation subject to nonprofit set-aside under sec. 42(h)(5)		

Signature of Authorized Housing Credit Agency Official – Completed by Housing Credit Agency Only

Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of Section 42 of the Internal Revenue Code, and that I have examined this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Signature of authorized official: Valerie M. Williams Name (please type or print): Valerie M. Williams Date: 2/14/07

Part II First-Year Certification – Completed by Building Owners with respect to the First Year of the Credit Period

7 Eligible basis of building (see instructions)	7	98,381
8a Original qualified basis of the building at close of first year of credit period	8a	98,381
b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes ☒ No	
9a If box 8a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes ☒ No	
b Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (section 42(d)(3))?	☐ Yes ☒ No	
10 Check the appropriate box for each election: Caution: Once made, the following elections are irrevocable.		
a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1))	☒ Yes ☐ No	
b Elect not to treat large partnership as taxpayer (section 42(j)(5))	☐ Yes	
c Elect minimum set-aside requirement (section 42(g)) (see instructions) — 20-50 ☒ 40-50 — 25-50 (N.Y.C. only)		
d Elect deep rent skewed project (section 42(d)(4)(B)) (see instructions)	☐ 15-40	

Under penalties of perjury, I declare that the above building continues to qualify as a part of a qualified low-income housing project and meets the requirements of Internal Revenue Code section 42. I have examined this form and attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

Signature: Kenneth G. Blankenship Taxpayer Identification Number: 419-80-5723 Date: 5/11/07

Name (please type or print): Kenneth G. Blankenship Tax year: _____

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Internal Revenue Service
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PS Form 3800

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
■ Complete Items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits. 1. Article Addressed to: Internal Revenue Service P.O.Box331 Attn:LIHC Unit, DP 607 South Philadelphia Campus Ben Salem, PA 19020	A. Signature ☐ Agent ☒ Addressee X B. Received by (Printed Name) C. Date of Delivery D. Is delivery address different from item 1? ☐ Yes ☒ No If YES, enter delivery address below: RECEIVED JUN 08 2007 3. Service Type ☒ Certified Mail ☐ Express Mail ☐ Registered ☐ Return Receipt for Merchandise ☐ Insured Mail ☐ C.O.D. 4. Restricted Delivery? (Extra Fee) ☐ Yes
2. Article Number (transfer from service label)	7007 0220 0000 2082 0781
PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540	