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A Limited Liability Partnership

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May 13, 2026

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

Re: PEAKS OF MANNING II
KENNEDY LANE, MANNING,
CLARENDON COUNTY, SOUTH CAROLINA 29102
PEAKS OF MANNING II, LP

Ladies and Gentlemen:

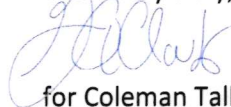
This opinion is rendered in compliance with the requirements of the Low-Income Housing Tax Credit Program.

The undersigned is a licensed attorney-at-law, licensed to practice before the highest court in the state in which I practice. A significant portion of my practice relates to tax matters and the interpretation of the Internal Revenue Code of 1986 (the "Code"), as amended. I am familiar with the provisions of Section 42 of the Internal Revenue Code, as amended, and have advised the owner with regard to its applicability to the above-referenced development.

Based upon an independent investigation into the facts and circumstances surrounding the above-referenced development, I am of the opinion that said development qualifies for an allocation of the Low-Income Housing Tax Credit pursuant to section 42 of the Code, as amended. I have reviewed and signed the above-referenced development application dated May 13, 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.

Yours very truly,



for Coleman Talley LLP

May 13, 2026

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South Carolina State Housing Finance and Development Authority
300-C Outlet Pointe Blvd.
Columbia, South Carolina 29210

Re: PEAKS OF MANNING II
KENNEDY LANE, MANNING, CLARENDON COUNTY, SOUTH CAROLINA 29102
PEAKS OF MANNING II, LP

Ladies and Gentlemen:

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

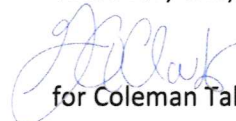
In rendering our opinion, we have reviewed the Articles of Incorporation and Amended and Restated Bylaws of Sponsor as well as the Letter of Determination dated March 25, 2002, from the Internal Revenue Service. We have also examined the records of Sponsor to determine whether or not there exists an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

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

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

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

Yours very truly,



for Coleman Talley LLP



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May 14, 2026

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

Re: Name of Development: **Peaks of Manning**
 Address: **121 Kennedy Lane, Manning, SC**
 Applicant: **Peaks of Manning II, LP**

Ladies and Gentlemen:

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

We have acted as counsel to Peaks of Manning II, LP, a South Carolina limited partnership (the "Applicant") in connection with its application to the South Carolina State Housing Finance and Development Authority (the "Authority") for a reservation of the Low-Income Housing Tax Credit for the Applicant's proposed development of Peaks of Manning at 121 Kennedy Lane, Manning, South Carolina (the "Development"). This opinion is being rendered at the request of the Authority and is intended that the Authority may rely upon this opinion in making its determination whether or not to offer a reservation of the Low-Income Housing Tax Credit with respect to the Development.

We are licensed to practice law in the State of South Carolina. The opinions set forth herein are limited to matters governed by the laws of the State of South Carolina and the laws of the United States (the "Applicable Laws"). No opinion is expressed herein as to the laws of any other jurisdiction. The attorney signing this opinion is a licensed attorney-at-law, licensed to practice before the highest court in the state of South Carolina. A significant portion of our practice with respect to the Applicable Laws relates to tax matters including tax credits for projects, such as the Development, qualifying for South Carolina tax credits ("Brownfields Clean Up Credits") pursuant to Section 12-6-3550 of the South Carolina Code of Laws, 1976, as amended ("S.C. Code") for costs incurred for voluntary clean up activity as a non-responsible party under the

Brownfields/Voluntary Clean Up Program (S. C. Code Sections 44-56-710 through 44-56-760) (the "Brownfields Program") and the interpretation of the Internal Revenue Code of 1986, as amended (the "Code"), including the provisions of Section 42 of the Code, as amended. We have consulted with and advised the Applicant concerning the applicability and requirements of S. C. Code Section 12-6-3550 for the Brownfields Clean Up Credits and the Brownfields Program and the relevant Code provisions to the Development.

Subject to the foregoing and to the qualifications, limitations, exceptions and assumptions set forth below, and upon the Applicable Laws and facts of which we are aware on the date of this opinion letter, we are of the opinion as of the date hereof:

1. Based upon an independent investigation into the facts and circumstances surrounding the Development and its condition and ownership by the Applicant as of the date hereof, the Applicant is eligible for an allocation of Brownfields Clean Up Credits pursuant to the S. C. Code Section 12-6-3550, consistent with the Applicant's application to the Authority.

In rendering this opinion, we have assumed the Applicant will comply with all applicable requirements of S. C. Code Section 12-6-3550 and the Brownfields Program in order to qualify for the Brownfields Clean Up Credits authorized thereunder from and after the date hereof. We assume no duty to update or supplement this opinion if there are changes in S. C. Code Section 12-6-3550, the Brownfields Program, the Applicable Laws or the facts that we have reviewed after the date hereof. This opinion is rendered solely for the benefit of the Authority. This opinion may not be used or relied upon by any other persons or entities or for any other purpose without our express written consent.

Very truly yours,

PARKER POE ADAMS & BERNSTEIN LLP



Madison Felder