

Coleman | Talley

A Limited Liability Partnership

May 13, 2026

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1 Independent Drive
Suite 3130
Jacksonville, FL 32202

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

Re: MILL HOUSE
GLENN STREET, ANDERSON, ANDERSON COUNTY, SOUTH CAROLINA 29625
MILL HOUSE FAMILY I, LP

Ladies and Gentlemen:

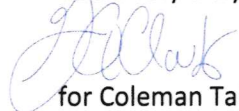
This opinion is rendered in compliance with the requirements of the Low-Income Housing Tax Credit Program.

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



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May 15, 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: **Mill House I**
 Address: **500 Glenn Street, Anderson, SC**
 Applicant: **Mill House Family I, 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 Mill House Family I, LP, a Georgia 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 Mill House I at 500 Glenn Street, Anderson, 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



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Re: Name of Development: **Mill House I**
 Address: **500 Glenn Street, Anderson, SC**
 Applicant: **Mill House Family I, LP**

Ladies and Gentlemen:

This letter is provided in connection with an opinion 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 of South Carolina. A significant portion of my practice relates to tax matters including Historic Tax Credits (Federal), Certified Historic Structure Credit (SC), Certified Historic Residential Structure Credit (SC), Textile Rehabilitation Credit (SC), Abandoned Building Revitalization Credit (SC) and Brownfields Cleanup Credit (SC) 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 providing my opinion with respect to the qualification of the development for an allocation of Brownfields Cleanup Credits consistent with applicant's above-referenced development application, which opinion is attached to this letter.

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,



Madison Felder