

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

Re: Fernwood at Five Points
2225 College Street
Columbia, SC 29205
Brinshore Development, L.L.C.

Ladies and Gentlemen:

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 47 of the Internal Revenue Code, as amended, and have advised the owner with regard to its applicability to the above-referenced development (the "Project").

Based solely upon the Historic Preservation Certification Application Part 1 – Evaluation of Significance dated April 22, 2026 issued in connection with the Project, attached hereto as Exhibit A, I am of the opinion the Project should qualify for an allocation of Federal Historic Tax Credit pursuant to section 47 of the Code, as amended. I have reviewed and signed the above-referenced development application dated on or before May 15th, 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 Historic Tax Credit to this development.

Very truly yours,

Ice Miller LLP

Ice Miller LLP

Exhibit A

HISTORIC PRESERVATION CERTIFICATION APPLICATION PART 1 – EVALUATION OF SIGNIFICANCE



Instructions: This page must bear the applicant's original signature and must be dated. The National Park Service certification decision is based on the descriptions in this application form. In the event of any discrepancy between the application form and other, supplementary material submitted with it (such as architectural plans, drawings and specifications), the application form takes precedence. A copy of this form will be provided to the Internal Revenue Service.	NPS Project Number 50774
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1. **Historic Property Name** Arrington Manor
Street 2225 College Street
City Columbia County Richland State SC Zip 29205-1075
Name of Historic District or National Register property _____
☐ National Register district ☐ certified state or local district ☐ potential district ☐ National Register property

2. **Nature of Request** (check only one box)
☐ certification that the building contributes to the significance of the above-named historic district or National Register property for rehabilitation purposes.
☐ certification that the building contributes to the significance of the above-named historic district for a charitable contribution for conservation purposes.
☐ certification that the building does not contribute to the significance of the above-named district or National Register property.
☒ preliminary determination for individual listing in the National Register.
☐ preliminary determination that a building located within a potential historic district contributes to the significance of the district.
☐ preliminary determination that a building outside the period or area of significance contributes to the significance of the district.

3. **Project Contact** (if different from applicant)
Name Michael LaFlash Company Epsilon Associates, Inc.
Street 3 Mill & Main Place, Suite 250 City Maynard State MA
Zip 01754 Telephone (978) 897-7100 Email Address mflash@epsilonassociates.com

4. **Applicant**
I hereby attest that the information I have provided is, to the best of my knowledge, correct. I further attest that (check one or both boxes, as applicable):
☐ I am the owner of the above-described property within the meaning of "owner" set forth in 36 CFR § 67.2 (2011), and/or
☒ if I am not the fee simple owner of the above described property, the fee simple owner is aware of the action I am taking relative to this application and has no objection, as noted in a written statement from the owner, a copy of which (i) either is attached to this application form and incorporated herein, or has been previously submitted, and (ii) meets the requirements of 36 CFR § 67.3(a)(1) (2011).
For purposes of this attestation, the singular shall include the plural wherever appropriate. I understand that knowing and willful falsification of factual representations in this application may subject me to fines and imprisonment under 18 U.S.C. § 1001, which, under certain circumstances, provides for imprisonment of up to 8 years.

Name Richard Sciortino, Signatory Signature [Signature] Date 3/24/2026
Applicant Entity SCAHI Fernwood, LLC SSN _____ or TIN 99-0655143
Street 1603 Orrington Ave., Suite 450 City Evanston State IL
Zip 60201 Telephone (919) 271-2014 Email Address sarahj@brinshore.com

NPS Official Use Only

The National Park Service has reviewed the Historic Preservation Certification Application – Part 1 for the above-named property and has determined that the property:

- ☐ contributes to the significance of the above-named district or National Register property and is a "certified historic structure" for rehabilitation purposes.
☐ contributes to the significance of the above-named district and is a "certified historic structure" for a charitable contribution for conservation purposes.
☐ does not contribute to the significance of the above-named district or National Register property.

Preliminary Determinations:

- ☒ appears to meet the National Register Criteria for Evaluation and will likely be listed in the National Register of Historic Places if nominated by the State Historic Preservation Officer according to the procedures set forth in 36 CFR Part 60.
☐ does not appear to meet the National Register Criteria for Evaluation and will likely not be listed in the National Register.
☐ appears to contribute to the significance of a potential historic district, which will likely be listed in the National Register of Historic Places if nominated by the State Historic Preservation Officer.
☐ appears to contribute to the significance of a registered historic district if the period or area of significance as documented in the National Register nomination or district documentation on file with the NPS is expanded by the State Historic Preservation Officer.
☐ does not appear to qualify as a certified historic structure.

James Gabbert 4/22/2026
Date _____ National Park Service Authorized Signature
☐ NPS Comments Attached