

EXHIBIT P

Identity of Interest Certification

The Applicant Fontaine Dr Owner LP, has represented to the Authority in the Low-Income Housing Tax Credit Application that the Applicant ☒ **has** ☐ **does not have** an "identity of interest." An "identity of interest" exists if any of the following conditions exist:

- A. When there is any financial interest of the Applicant or Owner and any other member of the development team.
- B. When one or more of the officers, directors, stockholders, members, or partners of the Applicant or Owner is also an officer, director, stockholder, member, or partner of any other member of the development team.
- C. When any officer, director, stockholder, member or partner of the Applicant or Owner has any financial interest whatsoever in any other member of the development team.
- D. When any other member of the development team advances any funds to the Applicant or Owner.
- E. When any other member of the development team provides and pays, on behalf of the Applicant or Owner, the cost of any architectural services or engineering services other than those of a surveyor, general superintendent, or engineer employed by any other member of the development team in connection with its obligations under its contract with the Applicant or Owner.
- F. When any other member of the development team takes stock or any interest in the Owner entity as part of the consideration to be paid him/her.
- G. When any relationship exists which would give the Applicant or Owner or any other member of the development team control or influence over the price of the contract or the price paid to any other member of the development team or to a subcontractor, material supplier or lessor of equipment.
- H. When there exist (or come into being) any side deals, agreements, contracts or undertakings entered into or contemplated, thereby altering, amending, or canceling any of the required application or closing (should there be a closing) documents.

If there is an 'identity of interest', please state what the 'identity of interest' is:

See attached

The above Applicant certifies that fees and charges collected by one of the parties from related parties does not exceed the norm for such services etc., for the area the development is located in.

The undersigned hereby certifies and acknowledges that the South Carolina State Housing Finance and Development Authority may rely upon this certification in making an allocation of tax credits.

Applicant Signature:



Date: 06/12/2025

Applicant Name: Fontaine Dr Owner LP, South Carolina limited partnership

The following identities of interest exist between the owner entity, FONTAINE DR OWNER LP (“Owner”), and the developer entity, FONTAINE DR DEVELOPER LP (“Developer”):

Jonathan A. Gruskin – principal of Owner and principal of Developer

Jonathan A. Gruskin is the Sole Member and Manager of UDG INITIAL MEMBER LLC, the initial limited partner of Owner (to be replaced by the TBD Investor Limited Partner at Closing).

Jonathan A. Gruskin is the non-member Manager of FONTAINE DR UDG GP LLC, the Class B Limited Partner of Owner.

Jonathan A. Gruskin is the Sole Member and Manager of RED ROCKS 88, LLC, a Colorado limited liability company; RED ROCKS 88, LLC is a Member of FONTAINE DR UDG GP LLC, the Class B Limited Partner of Owner, and is a Limited Partner of Developer.

Jonathan A. Gruskin is also a Principal of ULYSSES DEVELOPMENT GROUP LLC, a General Partner of Developer.

Connor Larr - principal of Owner and principal of Developer

Connor Larr is the Sole Member and Manager of HIGH PEAKS HOLDINGS LLC, a Delaware limited liability company; HIGH PEAKS HOLDINGS LLC is a Member of FONTAINE DR UDG GP LLC, the Class B Limited Partner of Owner, and a Limited Partner of Developer

Connor Larr is also a Principal of ULYSSES DEVELOPMENT GROUP LLC, a General Partner of Developer.

Jennifer H. Wilkinson -principal of Owner and principal of Developer

Jennifer H. Wilkinson is the Sole Member and Manager of SANCTUARY PROPERTY DEVELOPMENT LLC, a South Carolina limited liability company; SANCTUARY PROPERTY DEVELOPMENT LLC is a Member of FONTAINE DR UDG GP LLC, the Class B Limited Partner of Owner, and a Limited Partner of Developer.

Jennifer Wilkinson is also an employee of ULYSSES DEVELOPMENT GROUP LLC, a General Partner of Developer.

Kirsty Greer - principal of Owner and principal of Developer

Kirsty Greer is the Sole Member and Manager of KAGAPIE INVESTMENTS LLC, a Colorado limited liability company; KAGAPIE INVESTMENTS LLC is a Member of FONTAINE DR UDG GP LLC, the Class B Limited Partner of Owner, and a Limited Partner of FONTAINE DR DEVELOPER LP.

Kirsty Greer is also an employee of ULYSSES DEVELOPMENT GROUP LLC, a General Partner of Developer.

William Licko - principal of Owner and principal of Developer

William Licko is the Sole Member and Manager of SPERRYSHIRE 2 LLC, a Colorado limited liability company; SPERRYSHIRE 2 LLC is a Member of FONTAINE DR UDG GP LLC, the Class B Limited Partner of Owner, and a Limited Partner of Developer.

William Licko is also an employee of ULYSSES DEVELOPMENT GROUP LLC, a General Partner of Developer.

Sarah Rockwell

Sarah Rockwell is the Sole Member and Manager of SALVIATINO LLC, a Colorado limited liability company; SALVIATINO LLC is a Member of FONTAINE DR UDG GP LLC, the Class B Limited Partner of Owner, and a Limited Partner of Developer.

Sarah Rockwell is also an employee of ULYSSES DEVELOPMENT GROUP LLC, a General Partner of Developer

Mark O'Rear

Mark O'Rear is the Sole Member and Manager of LOST CREEK HOLDINGS, LLC, a Delaware limited liability company; LOST CREEK HOLDINGS, LLC is a Member of FONTAINE DR UDG GP LLC, the Class B Limited Partner of Owner, and a Limited Partner of Developer.

Mark O'Rear is also an employee of ULYSSES DEVELOPMENT GROUP LLC, a General Partner of Developer.

Matt Wierichs

Matt Wierichs is the Sole Member and Manager of WAXING MOON LLC, a Colorado limited liability company; WAXING MOON LLC is a Member of FONTAINE DR UDG GP LLC, the Class B Limited Partner of Owner, and a Limited Partner of Developer.

Matt Wierichs is also an employee of ULYSSES DEVELOPMENT GROUP LLC, a General Partner of Developer.