

**EXHIBIT C**

**Attorney Opinion Letter  
For all Developments Requesting an Allocation of Tax Credits**

**(Letter must be typed on Attorney's Letterhead)**

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  
Address of Development  
Applicant

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

\_\_\_\_\_.

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,