

**EXHIBIT F**

**Attorney Opinion Letter For All Developments  
Submitting Verification of 10% Expenditure**

**(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 has met the requirements for a Carryover Allocation of Low-Income Housing Tax Credits pursuant to Code Section 42, including the requirements of Code Section 42(h)(1)(E)(ii). 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 this development qualifies for a Carryover Allocation of the Low-Income Housing Tax Credit.

Yours very truly,