EXHIBIT J - 1

Form Of CPA Final Allocation Certification Letter

(Letter must be typed on the CPA's letterhead making the certification)

Owner's Name:		
Project Name:		
Project Number:		
We have audited the costs included in the accompanying Development Authority Low-Income Housing Tax Cred qualified development costs of Apartmatic The application and schedule are the management. Our responsibility is to express an opinion audit.	dit Application and sched (the "Owner nents ("the Project") as o	ule of eligible and er") related to the f,
We conducted our audit in accordance with generally a require that we plan and perform the audit to obtain reason and schedule are free of material misstatement. An audit supporting the amounts and disclosures in the applicassessing the accounting principles used and significant evaluating the overall presentation of the application and reasonable basis for our opinion.	onable assurance about who it includes examining, on a ation and schedule. An at estimates made by mana	ether the application test basis, evidence audit also includes gement, as well as
The accompanying application and schedule were prepa prescribed by the Internal Revenue Service, under the a with the format and qualified allocation plan rules set by Development Authority, which is a comprehensive basis accounting principles.	ccrual method of accounting the South Carolina State H	g, and in conformity ousing Finance and
In our opinion, the accompanying Low-Income Housing eligible and qualified development costs present fair \$ and eligible basis of (the "Owner") for the Project") as of,, on the basis of according to the description.	ly, in all material respects, f \$	the actual costs of incurred by
This report is intended solely for the information and use of for filing with the South Carolina State Housing Finance used for any other purpose.		
We are a firm of independent public accountants of whic tax matters and interpretation of the Internal Revenue Cod		ır practice relates to
We have no financial interest in the Project other than in th	ne practice of our profession	l.
Signature of CPA	Date	Version 12/2005