

EXHIBIT A
Report of Hearing Officer

CERTIFICATION OF
TAX EQUITY AND FISCAL RESPONSIBILITY ACT (TEFRA) HEARING

I, Jeffrey Poley, hereby certify that I served as hearing officer to conduct a public hearing under the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) for the Public Finance Authority (the “**Issuer**”) related to a proposed issuance by Issuer of its Senior Living Revenue Refunding Bonds (Montage Living Projects) in an amount not to exceed \$6,335,000 (the “**Bonds**”). The proposed Bonds will be issued on behalf of ML Brookside Glen, LLC and ML Brookside Glen Holding, LLC, each a South Carolina limited liability company of which Montage Living, a South Carolina nonprofit corporation and organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the “**Code**”) is the sole member.

I do hereby further certify as follows:

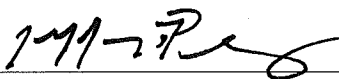
Hearing Date. On January 6, 2020, a hearing related to the proposed issuance of the bonds was opened at 10:00 am and closed at 10:15 am.

Hearing Location. The hearing was conducted at Brookside Glen Senior Living, 400 Bradley Park Drive, Columbus, Georgia 31904.

Posting. On December 20, 2019, the notice of the TEFRA hearing was published in the *Columbus Ledger-Enquirer*, a newspaper having general circulation in Columbus County, Georgia. The notice set forth the time, date, place, and subject matter of said hearing. A copy of the publisher’s affidavit is attached hereto as Schedule 1.

Public Comments. No public comments were received.

IN WITNESS WHEREOF, I have signed my name hereto January 6, 2020.



Jeffrey Poley, Attorney for:
Brookside Glen Senior Living
400 Bradley Park Drive
Columbus, Georgia 31904



Ledger-Enquirer

AFFIDAVIT OF PUBLICATION

Account #	Ad Number	Identification	PO	Amount	Cols	Depth
762403	0004501218	NOTICE OF A PUBLIC HEARING WITH RESPE	TEFRA Notice	\$80.00	2	5.70 In

Attention: Marion McHale

PARKER POE
301 FAYETTEVILLE STREET, SUITE 1400
RALEIGH, NC 27601

**NOTICE OF A PUBLIC HEARING
WITH RESPECT TO NOT TO EXCEED
\$24,420,000 PUBLIC FINANCE AUTHORITY
SENIOR LIVING FACILITIES REVENUE REFUNDING BONDS**

NOTICE IS HEREBY GIVEN that, as required by Section 147(f) of the Internal Revenue Code of 1986, as amended (the "Code"), a public hearing will be held by Jeffrey Poley (or such other person designated at such time), serving as hearing officer, on January 6, 2020 at 10:00 a.m., or as soon as practicable thereafter, at 400 Bradley Park Dr., Columbus, Georgia 31904 concerning the proposed issuance by the Public Finance Authority (the "Authority"), a commission organized under and pursuant to the provisions of Sections 6.0301, 66.0303 and 66.0304 of the Wisconsin Statutes, of its revenue bonds (the "Bonds"), in one or more series or issues, in an aggregate principal amount not to exceed \$24,420,000.

The Bonds are expected to be issued by the Authority pursuant to Section 66.0304 of the Wisconsin Statutes, as amended, in the maximum principal amount of \$24,420,000, a portion of the proceeds of which, in the amount not to exceed \$6,335,000, will be loaned to ML Brookside Glen, LLC and ML Brookside Glen Holding, LLC, each a South Carolina limited liability company of which Monlage Living, a South Carolina nonprofit corporation and organization described in Section 501(c)(3) of the Code, is the sole member (collectively, the "Borrower"), and used to (1) refinance the Authority's Senior Living Facilities Revenue Bonds (Brookside Glen Project), Series 2018A, proceeds of which were used to finance and refinance the acquisition of, and expansion and improvements to, Brookside Glen, an approximately 24-unit, approximately 28-bed, assisted living facility (including a memory care unit) located at 400 Bradley Park Drive, Columbus, GA 31904 (collectively, the "Project"), (2) fund a portion of the interest on the Bonds, and (3) pay costs associated with the issuance of the Bonds. The Bonds will constitute "qualified 501(c)(3) bonds" within the meaning of Section 145(a) of the Code.

The Project has been and will continue to be owned and operated by the Borrower.

The Bonds will be special limited obligations of the Authority payable solely from the loan repayments to be made by the Borrower to the Authority, and certain funds and accounts established by the trust indenture for the Bonds. The Bonds shall not constitute an obligation of the State of Georgia, Columbus, Georgia or any political subdivision thereof.

At the time and place fixed for the public hearing, all persons who appear will be given a reasonable opportunity to express their views, both orally and in writing, for or against the proposed issuance of the Bonds, the location and nature of the Project and other related matters. The Council of Columbus, Georgia will also be requested to consider and take action on a resolution regarding the issuance of the Bonds by the Authority for the Project at its regularly scheduled January 14, 2020 meeting.

Any person wishing to submit written comments regarding the proposed issuance of the Bonds, the location and nature of the Project and other related matters should do so by submitting comments no later than 5:00 PM on January 13, 2020 to Jeffrey Poley, Esq. at the contact information listed below.

Additional information regarding the Project may be obtained from Jeffrey Poley, Esq., 301 Fayetteville Street, Suite 1400, Raleigh, North Carolina 27601; phone - 919-835-4659; email - jeffpoley@parkerpoe.com.

Publish: Dec 20 (0004501218)

To whom it may concern:

This is to certify the legal advertisement in the above stated case has been published in the Columbus Ledger-Enquirer, legal organ of Muscogee County on:

1 Insertion(s)

Published On:

December 20, 2019

Representative

Sworn to and subscribed before me this
20th day of December in the year of 2019

Notary Public, Dallas, TX

