

EXHIBIT A

SUPPLEMENTAL OPINION OF BOND COUNSEL

June __, 2026

Valdosta-Lowndes County Industrial Authority
Valdosta, Georgia

Lowndes County, Georgia
Valdosta, Georgia

Regions Bank,
as paying agent
Atlanta, Georgia

Raymond James & Associates, Inc.
Atlanta, Georgia

Re: \$ _____ Valdosta-Lowndes County Industrial Authority Economic
Development Taxable Revenue Bonds, Series 2026A, and
\$ _____ Valdosta-Lowndes County Industrial Authority Economic
Development Revenue Bonds, Series 2026B

To the Addressees:

Reference is made to the Bond Purchase Agreement, dated June 9, 2026 (the "Purchase Agreement"), among Lowndes County, Georgia (the "County"), Valdosta-Lowndes County Industrial Authority (the "Authority") and Raymond James & Associates, Inc. (the "Underwriter") providing for the sale to the Underwriter of \$ _____ in aggregate principal amount of Valdosta-Lowndes County Industrial Authority Economic Development Taxable Revenue Bonds, Series 2026A (the "Series 2026A Bonds") and \$ _____ in aggregate principal amount of Valdosta-Lowndes County Industrial Authority Economic Development Revenue Bonds, Series 2026B (the "Series 2026B Bonds" and, together with the Series 2026A Bonds, the "Bonds"). The Bonds are being issued pursuant to a Bond Resolution, adopted by Valdosta-Lowndes County Industrial Authority on May 1, 2026, as supplemented on June 9, 2026 (collectively, the "Bond Resolution"). In connection with the issuance of the Bonds, the Authority and the County have entered into an Intergovernmental Contract, dated as of June 1, 2026 (the "Contract"), pursuant to which the County agrees to pay to the Authority amounts sufficient to pay the debt service on the Bonds (the "Contract Payments") and to levy an ad valorem