

**EXHIBIT C**

OPINION OF COUNTY ATTORNEY

[LETTERHEAD OF ELLIOTT BLACKBURN PC]

\_\_\_\_\_, 2026

Valdosta-Lowndes County Industrial Authority  
Valdosta, Georgia

Lowndes County, Georgia  
Valdosta, Georgia

Raymond James & Associates, Inc.  
Atlanta, Georgia

Regions Bank,  
as paying agent  
Atlanta, Georgia

Pope Flynn, LLC  
Athens, 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:

We have acted as counsel for Lowndes County, Georgia (the "County") in connection with the issuance and sale 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. The Bonds are being issued and sold for the purpose of (i) financing the acquisition, development and improvement one or more economic development projects located in the County (the "Projects"), and (ii) paying all expenses incident to accomplish the foregoing. In connection with the issuance of the Bonds, the Authority and the County have entered into an Intergovernmental Contract, dated as of June 1,