

Board of Trustees
Westminster Presbyterian Homes, Inc. d/b/a Presbyterian Village Athens
Quitman, Georgia

Re: \$31,225,000 Oconee County Industrial Development Authority Fixed Rate Revenue Bonds (Presbyterian Village Athens Project) Series 2018A-1;
\$10,000,000 Oconee County Industrial Development Authority Adjustable Rate Revenue Bonds (Presbyterian Village Athens Project) Series 2018A-2; and
\$10,000,000 Oconee County Industrial Development Authority Entrance Fee Revenue Bonds (Presbyterian Village Athens Project) Series 2018A-3.

We consent to the use of our report dated November 12, 2018, on our examination of the financial feasibility study of Westminster Presbyterian Homes, Inc. d/b/a Presbyterian Village Athens (the "Corporation") as for each of the seven years ending December 31, 2024, in Appendix B of the Preliminary Official Statement dated November 12, 2018 relating to the sale of the above referenced Bonds and the references to our firm appearing under the headings "INTRODUCTION – Feasibility Study" and "FEASIBILITY STUDY" and in Appendix A of the Preliminary Official Statement.

It should be noted that, as indicated in our report, we have no responsibility, under the standards for an examination of a financial forecast established by the American Institute of Certified Public Accountants, to update our report for events and circumstances occurring after the date of the report and, consequently, we have not updated our report.

Dixon Hughes Goodman LLP

Atlanta, Georgia
November 12, 2018



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Board of Trustees
Westminster Presbyterian Homes, Inc. d/b/a Presbyterian VillageAthens
Quitman, Georgia

Re: \$32,840,000 Oconee County Industrial Development Authority Fixed Rate Revenue Bonds (Presbyterian Village Athens Project) Series 2018A-1;
\$10,000,000 Oconee County Industrial Development Authority Adjustable Rate Revenue Bonds (Presbyterian Village Athens Project) Series 2018A-2; and
\$10,000,000 Oconee County Industrial Development Authority Entrance Fee Revenue Bonds (Presbyterian Village Athens Project) Series 2018A-3.

We consent to the use of our report dated November 12, 2018, on our examination of the financial feasibility study of Westminster Presbyterian Homes, Inc. d/b/a Presbyterian Village Athens (the "Corporation") as for each of the seven years ending December 31, 2024, in Appendix B of the Official Statement dated December 6, 2018 relating to the sale of the above referenced Bonds and the references to our firm appearing under the headings "INTRODUCTION – Feasibility Study" and "FEASIBILITY STUDY" and in Appendix A of the Preliminary Official Statement.

It should be noted that, as indicated in our report, we have no responsibility, under the standards for an examination of a financial forecast established by the American Institute of Certified Public Accountants, to update our report for events and circumstances occurring after the date of the report and, consequently, we have not updated our report.

Dixon Hughes Goodman LLP

Atlanta, Georgia
December 6, 2018