

EXHIBIT A

**APPROVAL OF THE CHAIRMAN OF THE BOARD OF
COMMISSIONERS OF LOWNDES COUNTY, GEORGIA APPROVING
THE REISSUANCE OF REFUNDING REVENUE ANTICIPATION CERTIFICATES
BY THE HOSPITAL AUTHORITY OF VALDOSTA AND LOWNDES COUNTY,
GEORGIA**

WHEREAS, the Hospital Authority of Valdosta and Lowndes County, Georgia (the “Authority”) issued its Refunding Revenue Anticipation Certificates, Series 2019A, in the original aggregate principal amount of \$42,615,000 (the “Series 2019A Certificates”) on August 28, 2019; and

WHEREAS, the proceeds derived from the sale of the Series 2019A Certificates were used for the purpose of providing funds to (a) refund the outstanding balance of the Authority’s Revenue Certificates (South Georgia Medical Center Project), Series 2007, the outstanding balance of the Authority’s Refunding Revenue Certificate (South Georgia Medical Center Project), Series 2010 and the outstanding balance of the Authority’s Revenue Certificate (South Georgia Medical Center Project), Series 2010 (collectively, the “Refunded Certificates”); and (b) pay all or a portion of the costs of issuance of the Series 2019A Certificates; and

WHEREAS, the Authority and South Georgia Medical Center, Inc., a Georgia nonprofit corporation (the “Company”) desire to enter into a Transfer and Lease Agreement (the “Lease”), to provide for the lease by the Authority to the Company of the projects financed or refinanced with the proceeds of the Series 2019A Certificates; and

WHEREAS, pursuant to the Internal Revenue Code of 1986, as amended (the “Code”), the Series 2019A Certificates shall be treated as reissued as of the date of the execution and delivery of the Lease; and

WHEREAS, Section 147(f) of the Internal Revenue Code of 1986, as amended (the “Code”), provides that the governmental unit having jurisdiction over the issuer of private activity bonds and over the area in which any facility financed with the proceeds of such private activity bonds is located shall be required to approve the issuance or reissuance of such private activity bonds following a public hearing for which reasonable public notice was provided; and

WHEREAS, the Authority issues its revenue certificates on behalf of Lowndes County, Georgia (the “County”), and the facilities financed or refinanced with the proceeds of the Series 2019A Certificates (the “Hospital Facilities”) are located in the County, and the Chairman of the Board of Commissioners of the County constitutes the chief elected executive officer of Board of Commissioners of the County (the “Board of Commissioners”); and

WHEREAS, as evidenced by a certificate (the “TEFRA Hearing Certificate”) provided to the Board of Commissioners by Michele Madison, Hearing Officer of the Authority (the “Hearing Officer”), said Hearing Officer conducted a public hearing on behalf of the Authority on October 12, 2023 with respect to the proposed reissuance of the Series 2019A Certificates in accordance with the requirements of Section 147(f) of the Code; and

[TEFRA APPROVAL]