

# BOND COUNSEL

Hodgson Russ attorneys have significant experience acting as bond counsel to numerous school districts, counties, cities, towns, villages, and other public issuers throughout New York State. We help our clients manage their tax-exempt bond and note financings for infrastructure improvements and other public projects.

Our attorneys handle cash flow financings (TANs and RANs), lease purchase financings, short-term bond anticipation note (BAN) financings, and serial bond financings. We are involved from the project structuring phase through the closing of permanent financing, working closely throughout with public officials, engineers, architects, financial advisors, bankers, underwriters, bond insurers, rating agency representatives, and other professionals. At all stages of the process, we guide our clients through their interactions with government agencies, including the Internal Revenue Service, the New York State Comptroller's Office, the Dormitory Authority of the State of New York, the Environmental Facilities Corporation, the State Education Department, and the Rural Development Administration. After

closing, we assist our clients with post-issuance compliance matters and handle both current and advance refundings when we identify opportunities that will reduce our clients' debt service payments.

We have a state-wide bond counsel practice and are consistently ranked among the leading bond counsel firms in New York. We are active in many issuer-based organizations, such as the Government Finance Officers Association, the Association of School Business Officials, the New York State Association of Towns, and the New York State Conference of Mayors and Municipal Officials as well as national organizations such as the National Association of Bond Lawyers.

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*Practice restricted to U.S. law*

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