

**SOUTHERN CALIFORNIA  
PUBLIC POWER AUTHORITY**



**REQUEST FOR PROPOSALS**

**for**

**Joint Powers Authority**

**Bond Counsel and Tax Counsel**

**Legal Services**

**Dated: *May 1, 2011***

**Response Deadline: *Friday, May 27, 2011 by 5:00 P.M. PDT***

# **SOUTHERN CALIFORNIA PUBLIC POWER AUTHORITY**

## **REQUEST FOR PROPOSALS:**

### **SCPPA BOND COUNSEL AND SCPPA TAX COUNSEL**

The Southern California Public Power Authority ("SCPPA" or "the Authority") is soliciting competitive proposals from qualified law firms interested in being retained to serve as SCPPA lead bond counsel, bond co-counsel and/or SCPPA tax counsel. Bond counsel, bond co-counsel and/or tax counsel will be retained to assist SCPPA and its member city electric utilities in matters associated with the financing and refinancing of SCPPA projects. The Authority is seeking highly experienced counsel possessing appropriate background and experience in public finance and related SCPPA disciplines including tax law, joint powers law, contract and real property law, electricity law and renewable energy finance, to assist the Authority and its members with the financing of current and future matters associated with a variety of electric energy procurement projects.

The proposed legal services may be provided under an anticipated proposed legal services engagement by either a single firm or a combination of firms possessing substantial background and experience in the legal specialties associated with public finance and the procurement of renewable energy resources by municipal or other publicly owned electric utilities. It is possible that one or more firms may be selected and assigned responsibilities depending upon their capability to handle specified tasks associated with specific SCPPA projects. Responding firms are encouraged to set forth the complete array of services which the firm is capable of providing with respect to all of the subjects addressed in this request for proposal process, as well as all other relevant experience or expertise which the firm may possess. The Authority intends to choose one or more firms to enter into a legal services agreement with an estimated term of four years. The agreement would be subject to termination by either party upon thirty days' written notice.

## **I. THE SOUTHERN CALIFORNIA PUBLIC POWER AUTHORITY**

SCPPA is a joint powers authority and public entity organized under the laws of the State of California. SCPPA was created pursuant to the California Government Code and a Joint Powers Agreement for the purpose of joint planning and financing, as well as development, acquisition, construction, operation, and maintenance of projects for the generation or transmission of electric energy. SCPPA's members consist of the eleven municipal utilities and one irrigation district—Anaheim, Azusa, Banning, Burbank, Cerritos, Colton, Glendale, Los Angeles, Pasadena, Riverside, Vernon, and the Imperial Irrigation District. Through SCPPA, these municipalities supply electric energy within Southern California, in part by way of twenty four (24) generation, transmission, and fuels projects, to over two-million customers and a population exceeding five-million in five Southern California counties. SCPPA currently has outstanding, approximately \$3.5 billion in bonds which are associated with SCPPA projects. An overview of SCPPA and SCPPA's major projects can be found at the SCPPA website at [www.scppa.org](http://www.scppa.org).

SCPPA anticipates over the next few years that one of SCPPA's primary objectives will be to develop new SCPPA projects for the purpose of fulfilling its member agencies renewable energy goals. However, in addition to these activities SCPPA will also monitor ongoing developed projects, monitor and control current debt, carry out refunding activities when appropriate, be responsive to developments in the financial markets from which SCPPA can benefit, and handle bond, financial, and tax implications for both developed and developing projects. SCPPA is looking for bond counsel, bond co-counsel and tax counsel which will help achieve these objectives.

During this RFP process, responding firms are encouraged all to provide all qualifying relevant experience. Bond counsel and tax counsel services may be provided under a proposed legal services engagement by the same firm or firms, or any of these legal specialties may be engaged independently by SCPPA through separate and discrete legal service agreements with different law firms. SCPPA intends to choose the most suitable firms to enter into a legal services agreement for an estimated period of four years commencing during the last half of 2011 and to serve as bond counsel, bond co-counsel and/or tax counsel during that time.

Responses to this RFP shall set forth the firm's background and qualifications which are believed to make the firm suitable for this particular engagement agreement. The information provided by the firm should identify with specificity the different areas of expertise addressed in this RFP for which the firm is uniquely suited. The selection process is anticipated to consist of submission of the requested written information and any other information respondent believes to be helpful in the selection process. At SCPPA's discretion, SCPPA may request further information and schedule firm interviews.

## **II. SCOPE OF WORK**

### **a. BOND COUNSEL**

SCPPA is interested in proposals from qualified "Category One" law firms interested in being retained to serve SCPPA as either lead bond counsel or as bond co-counsel. A "Category One" firm is a nationally recognized bond counsel firm which is regarded by major U. S. underwriters and investment bankers in connection with bond issuances, as fully possessing the necessary background and experience in tax exempt financing and possessing substantial skill in the disciplines necessary to the issuance of public entity bonds. A Category One firm is a law firm whose work product and opinions of counsel with respect to subjects of public finance, are fully acceptable without qualification by national underwriting and investment banking firms. SCPPA is also encouraging small firms to apply under this RFP process to potentially serve as bond co-counsel in selected legal tasks associated with the work described herein.

In responding to this RFP with respect to bond counsel services, SCPPA requests that respondents provide evidence of substantial experience as public entity bond counsel, especially with respect to municipal utilities and/or California joint powers agencies. The duties of bond counsel include, but are not limited to, assisting SCPPA in the preparation and examination of all matters necessary for the issuance, sale, execution, delivery and disclosure as required by law of SCPPA revenue bonds, revenue notes, revenue certificates, refunding revenue bonds, bond anticipation instruments, commercial paper or any and all other form of indebtedness which SCPPA may propose to issue or sell. Transactions for which the selected counsel may be engaged may include: any original issue, refunding, forward delivery, swap or derivative transaction in which SCPPA may participate. SCPPA anticipates that the potential for refunding or swap opportunities which may arise from time to time, as well as the potential sale of original

issue project bonds over the next four years will depend, in part, on market conditions as well as the development of new SCPPA projects. SCPPA is authorized to issue revenue bonds on a competitively bid basis or upon a negotiated basis, and in fixed or in variable rate form. Bond counsel may be called upon to work on bond matters either individually or in conjunction with bond co-counsel which, depending on varying circumstances, could be a small to midsize firm or an MBE/WBE/OBE firm.

Bond counsel will be expected to examine all procedural requirements and all constitutions, statutes, laws, rules, regulations and resolutions relevant to or in any way affecting the issuance, sale, execution, delivery and disclosure issues relating to any project anticipation debt instruments, and any bonds, notes, certificates or commercial paper, including swap or derivative transactions. Bond counsel may also be called upon to assist SCPPA and other SCPPA legal counsel in any disputes, disagreements or litigation relating to or in any way affecting the issuance, sale, execution, delivery and disclosure issues of such bonds, notes, certificates, commercial paper, or other debt related instruments, including swap or derivative transactions. Bond counsel may also be called upon to provide an opinion either individually or in conjunction with SCPPA bond co-counsel stating that the bonds, notes, certificates, or commercial paper, as executed and delivered pursuant to bond proceedings, will constitute valid and binding obligations of SCPPA and its applicable project participants. Bond counsel may be required to render an opinion expressing that the interest on such bonds, notes, certificates or commercial paper is exempt from personal income taxes under the laws of the United States and the laws of the State of California, unless SCPPA chooses to issue such securities on a taxable basis.

#### b. TAX COUNSEL

SCPPA is seeking experienced law firms possessing substantial background and experience in both taxable and tax-exempt municipal finance work. This Request for Proposal process is designed to select suitable law firms to assist SCPPA to carry out financing requirements with respect to SCPPA projects, and to advise with respect to those actions which may be appropriate in addressing these matters. It is possible that one or more firms may be selected and assigned responsibilities depending upon their demonstrated capabilities and experience. In addition, SCPPA is soliciting proposals from experienced tax practitioners skilled in the tax issues implicit in structuring and issuance of tax-exempt local government debt.

SCPPA frequently requires advice with respect to highly technical tax exempt implications in many of the financings and refinancing issues which arise during the lifetime of SCPPA projects. In addition to seeking counsel possessing municipal finance and joint powers financing experience, SCPPA is also seeking tax counsel having substantial background and experience with legal provisions implicated in tax exempt financings of generation projects, transmission projects, natural gas reserve acquisition projects and natural gas prepayment transactions. Firms purporting to have substantial tax experience should have a working understanding of the laws, treasury regulations, decisions, pronouncements, rulings and determinations dealing with tax exempt financing of governmental generation and transmission projects, natural gas reserve acquisition projects and natural gas prepayment transactions. SCPPA is especially interested in such experience in the context of renewable energy facilities. Experience in how to address service contract issues associated with Section 7701 of the Internal Revenue Code, output facility issues associated with 1.141-7 of the Treasury Regulations, prepayment rules associated with Sections 1.148-1 and 1.141-5 of the Treasury Regulations and management contract issues associated with Revenue Procedure 97-13 is desirable.

### **III. EVALUATION CRITERIA**

The retention by SCPPA of any firm submitting a proposal may be based upon, but will not necessarily be limited to, the following general criteria:

- Respondent has served as lead bond counsel in more than six municipal or three joint powers financing closings within a calendar year;
- Respondent, as a nationally recognized bond counsel, should be able to provide a written opinion as to the legality of any bond, note or certificate issue, including, where and if applicable, the tax exemption of any such issue, acceptable to the underwriters of any such issue and in turn to the investors, investor syndicates and investment firms in the United States who may bid on or otherwise negotiate project debt offerings of SCPPA;
- Respondent must have the ability to provide an acceptable arbitrage certificate;
- Respondent must be able to provide competent advice on disclosure issues which may be required by law;

- Respondent must possess tax expertise on current municipal electric utility tax exempt financing issues, such as those created by developments affecting the electric industry, open access issues, private use issues, service contract issues, natural gas acquisition issues, electric and natural gas prepayments, etc.;
- Respondent must be able to provide legal services on a continuing and uninterrupted basis as requested by SCPPA.
- Respondent should provide a proposed fee schedule and/or acceptable alternative billing methodologies which provide, in SCPPA's judgment, the best value to SCPPA with respect to these services.

It is anticipated that the proposals will be evaluated by one or more evaluation committees comprised of representatives from SCPPA member cities. The evaluation committee(s) may, in their discretion, decide to conduct interviews of selected respondents to further assist in the evaluation process. Any recommendations for the award of legal services contracts under this process may be premised, among other factors, on the basis of the best value and the lowest ultimate cost to SCPPA. SCPPA reserves the right to reject any or all proposals.

#### **IV. CONTENT OF RESPONSE**

A copy of SCPPA's Bond Counsel and Tax Counsel Questionnaire is attached as Appendix A. SCPPA requests that responses to this questionnaire be completed by each firm interested in being retained as bond counsel and/or tax counsel as an exhibit to your proposal. Please complete the questionnaire as accurately and as fully as possible and include all information which you deem relevant or which you believe would be helpful to the evaluation process.

Proposals shall also include the following information in the order listed:

##### **a. SUBCONTRACTORS**

State whether your firm will use any subcontractors or bond co-counsel to perform services pursuant to the contract. Should the use of subcontractors or bond co-counsel be offered, the proposing firm shall provide the same assurances of competence for subcontractors as the firm provides for itself and should demonstrate that the firm has the ability to manage and supervise

the subcontracted work. Subcontractors shall not be allowed to further subcontract with others for work on this program without the consent to SCPPA.

In the event subcontractors are contemplated with respect to certain project involving SCPPA's largest member - the Los Angeles Department of Water and Power (LADWP) SCPPA requests that proposers observe the provisions of the LADWP supplier diversity program with respect to those specific projects. The LADWP supplier diversity program requires that proposers take reasonable steps to ensure that all available business enterprises, including Women Business Enterprises (WBEs) and Minority Business Enterprises (MBEs) have an equal opportunity to compete for and participate in the work being requested by this RFP. Efforts to obtain participation of MBEs, WBEs, and other business enterprises could reasonably be expected to produce a level of participation by interested subcontractors including 15 percent MBE and 7 percent WBE. Further information concerning the LADWP Supplier Diversity program may be obtained from the Purchasing Division of the Los Angeles Department of Water and Power.

b. SCPPA SMALL FIRM PROGRAM CHARACTERISTICS

To provide for certain economies in some of the processes necessary to bond financings or refinancings SCPPA may pair a large firm with a small firm which will be tasked to carry out certain activities. If you believe your firm is in the small firm category please so state, and indicate on the attached bond and tax counsel questionnaire whether or not your firm's net income for 2010 was in excess of \$400,000.

c. INSURANCE REQUIREMENTS

Responding firms should state that, if engaged, they will comply with SCPPA's insurance requirements which include \$1,000,000 automobile liability insurance, \$1,000,000 commercial general liability insurance, workers compensation coverage as required by law and legal malpractice insurance sufficient to insure against the consequences of potential errors and omissions.

d. TAXPAYER IDENTIFICATION NUMBER

Provide the proper Taxpayer Identification Number for your firm for the preparation of any Form 1099 or other Internal Revenue Service reporting requirements.



e. **SERVICES PROVIDED TO SCPPA MEMBER AGENCIES**

Provide in detail whether your firm, within the last five years has rendered any service to any SCPPA member, either as a primary contracting law firm or as a subcontracting firm, either under your firm's current business organization or under any other name or business organization.

**V. INCURRING COSTS**

SCPPA shall not be liable for any costs incurred by any respondents in preparing any information in connection with this RFP process or any costs resulting from responding to this RFP. Any such costs shall remain the sole responsibility of the respondent.

**VI. DISPOSITION OF PROPOSALS**

All proposals submitted in response to this RFP shall become the property of SCPPA. Any proposal must identify all copyrighted material, trade secrets or other proprietary information which the respondent may contend is exempt from disclosure under the Public Records Act (California Government Code §6250 et seq.). In the event such an exemption is claimed, the respondent is requested to state in the proposal that the respondent will defend any action which seeks disclosure.

**VII. RFP PROCESSES, SELECTIONS, NEGOTIATIONS AND FEES**

This RFP constitutes only an invitation to provide requested information and is not a request for a competitive bid for any services set forth herein. SCPPA reserves, holds and, in its sole discretion, may exercise any and all rights to enter into negotiations with any responding party or combination of responding parties who, in SCPPA's sole judgment, appears to be qualified to represent SCPPA's interests and satisfy the needs of SCPPA set forth in this RFP at a competitive value. If SCPPA receives information from one of more respondents during the course of this RFP process, which SCPPA, in its sole discretion, deems worthy of further consideration, SCPPA may request additional information from those respondents. In addition, SCPPA may engage in additional negotiations with any such firms submitting such information

which SCPPA deems to be in SCPPA's best interest. SCPPA may award a contract on the basis of submitted proposals without further discussions or may engage in further interviews. SCPPA reserves the right to submit additional clarifying questions to respondents, in order to obtain information which SCPPA deems to be valuable in the selection process. SCPPA may negotiate with one or more respondents in order to obtain the most reasonable and competitive fee structure; therefore, respondents should submit their proposal with the most favorable public entity fee discounts. When considering firms with substantially comparable credentials, fee structures become an important defining criteria in the selection decision. SCPPA may require respondents to affirmatively represent that the respondent does not provide a lower fee structure for any other public entity in Southern California.

#### **VIII. SCPPA STANDARD CONTRACT PROVISIONS**

At the conclusion of the initial evaluation process, negotiation between SCPPA and the successful respondent or respondents for a contract to provide legal services as bond counsel, bond co-counsel or tax counsel will proceed. This legal services contract will contain SCPPA's standard terms and conditions, which will include: (1) specific standards for the firm's billing costs and services, (2) requirements for the scrupulous exercise of good billing judgment, billing specificity and billing documentation, (3) insurance requirements, (4) an express provision stating that in the event of any dispute concerning any matter touching upon that legal services agreement, each party agrees to bear its own attorneys fees, and (5) that the venue for any disputes or litigation arising from that legal services agreement will be Los Angeles County. SCPPA's legal services contract requirements relating to billing practices are similar in certain respects to those found in current Los Angeles Department of Water and Power and Los Angeles City Attorney's Office outside counsel legal services contracts.

#### **IX. CONTRACT PERIOD**

SCPPA anticipates that any services provided under contract or contracts which arise from this RFP process would commence in the last one half of 2011 and provide for a term of four years.

#### **X. OWNERSHIP OF DATA**

Upon completion of all work under the proposed legal services contract, ownership and title of all reports, documents, instruments, indentures, contracts, plans, drawings, specification, and estimates produced through legal services provided as part of the contract will automatically be vested in SCPPA and no further agreement will be necessary to transfer ownership to SCPPA. Copies of work product produced for SCPPA shall not be furnished to others without the written authorization from SCPPA.

#### **XI. RIGHT TO REJECT PROPOSALS**

SCPPA reserves the right to reject any or all proposals submitted under this RFP and may amend, modify or terminate the RFP process at any time.

#### **XII. CLARIFICATION REQUESTS AND/OR QUESTIONS**

Any clarification request in connection with this RFP process should be submitted in writing and directed to either:

Richard M. Helgeson  
225 South Lake Avenue, Suite 1250  
Pasadena, California 91101  
fax: 626-793-9461  
email: rhelgeson@scppa.org

Vernon Oates  
225 South Lake Avenue, Suite 1250  
Pasadena, California 91101  
fax: 626-793-9461  
email: voates@scppa.org

Questions regarding this RFP shall be directed to Richard Helgeson or Vernon Oates. Respondents should not contact SCPPA board members with respect to this RFP or this RFP process. In order to facilitate timely responses, all respondents requesting clarification should provide an active email address with their clarification request and/or questions.

#### **XIII. REQUIREMENTS FOR SUBMISSION**

Only written proposals will be considered. Proposals should be responsive to the questions set forth in this RFP. All materials submitted shall become a part of the proposal, and may be incorporated in any subsequent contract between SCPPA and any selected proposer.

**The maximum length of your written proposal, excluding exhibits, resumes and bios, and reference contacts should not exceed twenty (20) pages. Ten (10) paper copies of your**

**written proposal and one (1) CD or USB drive containing the complete contents of your proposal should be submitted no later than 5:00 p.m. on May 27, 2011.**

Proposals should be submitted in a sealed package, clearly marked with the words as follows:

RESPONSE TO RFP FOR BOND COUNSEL AND/OR TAX COUNSEL

Proposals shall be addressed to:

Richard M. Helgeson  
General Counsel  
Southern California Public Power Authority  
225 South Lake Avenue, Suite 1250  
Pasadena, CA 91101

#### **XIV. SIGNATURES AND DECLARATIONS**

Each proposal must be signed on behalf of the respondent by an officer authorized to bind that respondent. In addition, the following statement must be included:

**"I hereby certify that the information contained in this proposal to perform Bond Counsel, Bond Co-Counsel and/or Tax Counsel work is true and correct. This proposal is genuine, and not a sham or collusive. The respondent has not improperly attempted to induce any other firm to refrain from submitting a proposal and has not in any manner sought through collusion or improper influence to secure for itself any advantage over any other respondent. Respondent has not attempted and will not attempt to improperly influence the selection process or obtain any unfair advantage with respect to the selection process contemplated herein by any unauthorized contact with any SCPPA officer, or board member in connection with and related to this selection process."**

**APPENDIX “A”**  
**BOND COUNSEL AND TAX COUNSEL QUESTIONNAIRE**

**GENERAL INFORMATION QUESTIONS FOR ALL RESPONDENTS**

1. Name of Respondent:
2. Address and contact information for principal office:
3. Address of any and all satellite offices:
4. Address and contact information for the office(s) and personnel anticipated to be responsible for the potential engagement matters addressed in this RFP:
5. Size of your firm, number of offices, number of partners and associates:
6. If your firm does not have a Southern California office please describe the arrangements your firm will make to provide bond counsel services and/or tax counsel services on a continuous and uninterrupted basis.
7. If you consider your firm to be in the small firm category please indicate whether your firm’s net income in 2010 was more than \$400,000.
8. Has your firm carried out any legal services for any SCPPA member during the last five years? SCPPA members are listed on the SCPPA website at [www.scppa.org](http://www.scppa.org). If so, please set forth the SCPPA member, the nature of the work, the dates of your engagement, and the names of the SCPPA member agency personnel responsible for the administration of your contract.

9. Do you have any municipal law specialists in your firm? If so, please provide names, resumes, experience and specialty areas.
  
10. Please indicate whether or not there may be any potential conflicts your firm might have in serving as legal counsel for SCPPA by answering the following:
  - a. Please state whether your firm during the past five years has represented any party in any litigation or transactional matter adverse to SCPPA or adverse to any SCPPA member. If so, please specify: the SCPPA member(s) involved; the nature of the litigation or transactional matter; whether the matter has now been concluded; and, if so, how the matter was concluded.
  - b. Does your firm have any potential conflicts with SCPPA which may implicate the provisions of Rule 3-310 of the California Rules of Professional Conduct? If so, please state in detail the nature of the matter which may give rise to such a conflict.
  
11. Which of your firm's attorneys would be assigned the primary responsibility for administering and carrying out services under the engagement agreement proposed herein?
  
12. Please provide the complete background and experience of the attorney or attorneys identified in your response to Question 11 if you have not done so elsewhere.
  
13. Do you carry an "errors and omissions" policy or professional liability insurance policy? If so, please state the policy limits of such coverage.
  
14. As the last pages or the final separate exhibit or attachment in your proposal, please describe your firm's fee structure and the fee schedule or anticipated charges which

your firm proposes for this engagement. Specify the hourly rates of each of the attorneys or legal resources or specialists which you may be proposing in connection with this matter. In connection with fees, proposing firms should keep in mind that when SCPPA considers firms with substantially comparable credentials, fee structures become an important defining criteria in the selection decision and respondents are encouraged to submit their proposal with the most favorable public entity fee discount. SCPPA may require respondents to affirmatively represent that the respondent does not provide a lower fee structure for any other public entity in Southern California. Also, proposers are requested to keep in mind that SCPPA may also desire to consider various alternative types of bond service fee arrangements such as “per transaction” pricing, a per issuance fee in terms of a fixed fee per thousand dollars of bonds to be issued, or a proposed lump sum price for original issues and refundings. The fees may be set forth in terms of a lump sum which first includes and then excludes the cost of official statement preparation or tax work. Respondents are requested to separately set out this hourly or fixed fee or transaction pricing information as the final pages or their last exhibit at the end of their proposal.

15. Do the hourly rates or the proposed transaction fees include all administrative and overhead costs such as word processing, telephone expenses, faxing, document duplication, expenses of travel, etc? Please indicate which charges or costs are not included in the above hourly rates or transaction fees. Please identify those charges or costs for which your firm expects reimbursement. If the reimbursement basis is other than cost based please indicate the amounts or the formula for calculating such charges or costs. If your firm does not have a Southern California area office, particularly note whether or not you are expecting to be separately reimbursed for transportation expenses in traveling to and from Southern California.
16. As indicated herein, it is entirely possible that the handling of the legal services described in this RFP may be undertaken through an approach involving two or more law firms working together on a common issuance, transaction, task or project. Other than your own law firm, please state which specific attorneys and law firms you feel

would be most qualified to handle the type of responsibilities set forth in the scope of services section of this RFP.

17. Has your firm published any special articles, newsletters or law firm bulletins addressing any of the matters set forth in the Scope of Work section of this RFP? If so, please provide a reference to any such materials you feel may be relevant to your qualifications in your response. If you desire to attach any optional materials such as articles, newsletters or bulletins which have been issued by your firm which may be relevant to the subject matter addressed in the Scope of Work section of this RFP you may attach these materials in a separate Exhibit section to your response.
18. Please provide any additional information you may deem appropriate.
19. Please provide references.

#### **SPECIFIC QUESTIONS FOR BOND COUNSEL RESPONDENTS**

20. Do you have municipal finance specialists in your firm? If so, please provide names, resumes, experience and specialty areas.
21. Please describe all relevant bond counsel experience, including the date, issue size, issuer, underwriter, and type of security over the last three years. If it is more convenient for your firm, this information may be set forth in an attached exhibit.
22. With respect to the experience set forth in Question 21 please identify and describe what you believe may have been relatively complex transactions, such as straddles, advance refundings, swaps, swaptions, inverse floaters or other derivative transactions.



23. State all facts you rely upon to establish that your firm can comply with the required criteria to be a “Category One” law firm as that characterization is described in the Scope of Work section above.
24. Has your firm been involved with financing issues associated with the acquisition of physical natural gas reserves by a public entity to fuel the entity’s electric generation? If so please describe the details and nature of any such work and describe your firm’s experience and qualifications to do this work.
25. Has your firm been involved with financing issues associated with natural gas prepayment transactions entered into by a public entity for the purpose of procuring future supplies of fuel for electric generation? If so, please describe the details and nature of any such work and describe your firm’s experience and qualifications to do this work.
26. Has your firm been involved with financing issues associated with electric prepayment transactions entered into by a public entity for the purpose of procuring electric energy? If so, please describe the details and nature of any such work and describe your firm’s experience and qualifications to do this work.
27. Has your firm been involved with financing issues related to the acquisition of energy from renewable sources such as wind generation projects, solar energy projects, geothermal projects, or landfill gas projects sought by a public entity for the purpose of procuring renewable electric generation? If so, please describe the details and nature of any such work and describe your firm’s experience and qualifications to do this work.
28. Has your firm been involved with financing issues related to the acquisition of biogas resources such as methane gas recovered from a landfill which in turn is used to fuel a natural gas power plant as a source of energy through which a utility seeks to generate renewable energy credits? If so, please describe the details and nature of any such work and describe your firm’s experience and qualifications to do this work.

## SPECIFIC QUESTIONS FOR TAX COUNSEL RESPONDENTS

29. Do you have any Federal tax specialists in your firm? If so, please provide names, resumes, experience and specialty areas.
  
30. Do you have any Federal tax attorneys who are specialists in issues associated with Internal Revenue Code, §141 and 148; Federal Treasury Regulations, §1.141-7; or Revenue Procedure 97-13 in your firm? If so, please provide names, resumes, experience and specialty areas.
  
31. Do you have any Federal tax attorneys in your firm who are specialists in issues associated with Internal Revenue Code, §7701(e), the federal income tax "service contract rules", leveraged leasing transactions, or associated issues of "tax ownership" for federal income tax purposes? If so, please provide names, resumes, experience and specialty areas.
  
32. Do you have any Federal tax attorneys who are specialists in issues associated with production tax credits under Internal Revenue Code Section 45, renewable energy investment credit or renewable energy depreciation issues, or any issues associated with Section 1603 of the American Recovery and Reinvestment Tax Act of 2009.
  
33. Has your firm been involved with tax issues associated with the acquisition of physical natural gas reserves by a public entity to fuel the entity's electric generation? If so please describe the details and nature of any such work and describe your firm's experience and qualifications to do this work.
  
34. Has your firm been involved with tax issues associated with natural gas prepayment transactions entered into by a public entity for the purpose of procuring future supplies of fuel for electric generation? If so please describe the details and nature of any such work and describe your firm's experience and qualifications to do this work.

35. Has your firm been involved with tax issues associated with electric prepayment transactions entered into by a public entity for the purpose of procuring electric energy? If so, please describe the details and nature of any such work and describe your firm's experience and qualifications to do this work.
36. Has your firm been involved with tax issues related to the acquisition of energy from renewable sources such as wind generation projects, solar energy projects, geothermal projects, or landfill gas projects sought by a public entity for the purpose of procuring renewable electric generation? If so, please describe the details and nature of any such work and describe your firm's experience and qualifications to do this work.
37. Has your firm been involved with tax issues related to the acquisition of biogas resources such as methane gas recovered from a landfill which is used to fuel a natural gas fired power plant as a source of energy through which a utility seeks to generate renewable energy credits? If so, please describe the details and nature of any such work and describe your firm's experience and qualifications to do this work.
38. Does your firm possess experience in handling IRS audits involving tax exempt bonds? If so, please describe this experience including the subject matter of any such audits by the Service, the issues addressed, the audit results, and any other information which is not confidential and which may be helpful to SCPPA in assessing your firms background and experience in connection with any such audits
39. Has your firm prepared any private letter ruling requests to the Internal Revenue Service which have addressed subjects under the Internal Revenue Code, §141 or 148 on behalf of any municipally owned electric utility or on behalf of another type of public entity? If so, please describe the subject matter of the ruling requests, the issues addressed in the request, the results obtained, and the PLR number assigned by the Internal Revenue Service to the private letter ruling.

40. Has your firm prepared any private letter ruling requests to the Internal Revenue Service which have addressed subjects under the Internal Revenue Code associated with either production tax credits under Internal Revenue Code Section 45, any renewable energy investment credit or renewable energy depreciation issues or any issues associated with Section 1603 of the American Recovery and Reinvestment Tax Act of 2009? If so, please describe the subject matter of the ruling requests, the issues addressed in the request, the results obtained, and the PLR number assigned by the Internal Revenue Service to the private letter ruling.