

## Brant A. Freer

### EDUCATION

- University of Michigan Law School, J.D.
- Michigan State University, B.A.

### BAR ADMISSIONS

- Michigan



### Senior Counsel

#### Detroit

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Brant A. Freer focuses his practice on the federal income tax aspects of public finance, including tax planning and analysis of potential tax-free financings. He also represents clients in IRS audits of their issued bonds.

*"My goal is to help clients determine the maximum extent of tax-exempt financing that is available within the limits of tax law."*

Brant A. Freer

### EXPERIENCE

Brant previously practiced at O'Melveny & Myers and Mudge Rose in Los Angeles where he had primary tax responsibility for over \$6 billion in tax-exempt financing. His clients have included many governmental and charitable entities across the country, including the state of Michigan, the state of California, the Southern California Public Power Authority, the Los Angeles Unified School District, Western Michigan University, Michigan State University, The J. Paul Getty Trust, the New York City Industrial Development Authority, the Wayne County Airport Authority, the Michigan Strategic Fund, the Michigan State Hospital Finance Authority and Orange County California (well prior to their famous bankruptcy).

In the course of his practice, Brant has structured a large variety of transactions including current and advanced refundings, synthetic fixed-rate refundings, multi-mode and other variable rate financings, certificates of participation, escrow restructurings, tax and revenue anticipation notes, tax increment financings and a large variety of investment vehicles, including GICs and swaps.

He is a frequent speaker at meetings of the National Association of Bond Lawyers, and he chaired the American Bar Association Tax Section committee that prepared comments on the first



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comprehensive arbitrage rebate regulations promulgated by the Treasury Department following the 1986 Tax Act which extended arbitrage rebate to virtually all governmental obligations.

