



## Jennifer Hale Lowrie

Of Counsel

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Jennifer Hale Lowrie concentrates her practice in the areas of public finance, public law, commercial real estate, business organizations and federal, state and local taxation.

Ms. Lowrie represents a variety of players in connection with the financing, development, ownership, and operation of affordable housing utilizing the Low-Income Housing Tax Credit, as well as other general commercial real estate matters. She regularly serves as underwriter's counsel and bond counsel in affordable housing developments and other public and private activity financings. She also represents for-profit and non-profit developers as developer counsel, including, for example, preparing and negotiating joint-venture development agreements (including public-private-partnerships), financing agreements, and purchase and sale transactions. Additionally, Ms. Lowrie has extensive experience with real estate transactions involving GO Zone and other special tax and financing incentives.

Ms. Lowrie frequently works with the Mississippi Development Authority and other state and local officials to acquire, on behalf of clients, certain economic development incentives for Mississippi businesses, including incentives available in connection with municipal financing transactions.

In addition to her housing finance practice, Ms. Lowrie has served as bond counsel, underwriter's counsel, issuer's counsel, and trustee's counsel in a variety of municipal financing transactions, including the issuance of exempt facility bonds, tax increment financing bonds, and special assessment bonds. She has also served as bond counsel on a number of mortgage revenue bond issues secured through Fannie Mae, Freddie Mac, and Ginnie Mae programs.

### Representative Matters

- Served as bond counsel for \$14 million tax-exempt revenue improvement and refunding bonds
- Served as bond counsel for the issuance of tax-exempt qualified 501(c)(3) bonds in the aggregate principal amount of \$100 million, the proceeds of which were loaned to a private university for the construction of new facilities.
- Represented a prominent university in a \$81.9 million municipal bond offering to provide funding for the university.

### Professional Honors & Activities

- Member – American (Business Law and Taxation Sections), Mississippi, Tennessee and The Capital Area Bar Associations
- Member – Real Estate Taxes, Exempt Organizations and Young Lawyers Forum Committees of the American Bar Association
- Member – National Association of Bond Lawyers

### Education

- Georgetown University, LL.M. in Taxation, 2004
- University of Mississippi, J.D., 2002
- University of Mississippi, Master of Taxation, 2002
- Mississippi College, B.S. in Accounting 1999



## Admissions

- Tennessee, 2003
- Mississippi, 2003
- U.S. Court of Appeals, Fifth Circuit, 2003
- U.S. Tax Court, 2004