

**POLICE RETIREMENT SYSTEM OF ST. LOUIS (“PRS-STL”)**  
**TAX COUNSEL QUESTIONNAIRE**

**A. Background:**

1. Briefly describe your firm’s background, size, and history pertinent to the requested tax counsel services in this RFP. Indicate which office will service the PRS-STL.
2. Describe the relevant tax counsel services your firm provides, particularly those that may not be offered by other law firms.
3. Within the past three years, have there been any significant developments in your firm, such as changes in ownership or restructuring? Do you anticipate any significant changes in the future? Please describe.
4. What is your firm’s policy as to continuing legal education for its attorneys who practice in the area of public pension plans?
5. Describe the on-line services, publications and other resources maintained by your firm dealing with tax law issues involving public pension plans, including subscription services and periodicals. Will any of these resources be available to the PRS-STL’s staff?
6. Have any of the attorneys proposed to perform tax counsel services for the PRS-STL ever been disciplined or censured by any regulatory body? If so, describe the principal facts.
7. How does your firm identify and manage conflicts of interest?
8. Describe any existing or potential conflict of interest arising from your relationships with a representation of other parties that should be considered as a factor in determining your objectivity, and provide to the PRS-STL Board sufficient facts, legal implications, and possible effects in order for the Board to appreciate the significance of each potential conflict and grant an appropriate waiver, if necessary.
9. Within the last five years, has your firm, or a partner or attorney in your firm, been involved in litigation or other legal proceedings relating to provision of tax counsel services? If so, provide an explanation and indicate the current status or disposition.
10. Does your firm provide tax counsel services to the board of trustees of any other governmental pension plan? If so, list the full names of those plans.

11. Please provide a brief description of the firm's practice servicing as tax counsel to institutional investors, including public pension plans.
12. Please identify and briefly describe comparable legal services in which the firm has served as tax counsel during the past three (3) years.
13. List all attorneys you would expect to render legal services to the PRS-STL if your firm is engaged to serve as tax counsel, the practice area, and state of bar admission of each. Describe the role of each attorney who would be assigned to the PRS-STL. Are any of the attorneys listed pursuant to the prior question rated by Martindale Hubbell? If so, provide the Martindale Hubbell rating for each.
14. Please describe your firm's backup procedures in the event one or more attorneys assigned to the PRS-STL leave the firm. Identify the key attorney who will be the primary contact and lead counsel in providing services to the PRS-STL, whose continuing status as such is an essential element of this contract.
15. Has any pension plan represented by your firm been engaged in litigation during the past three years, other than collection proceedings brought on behalf of the plan? If so, without disclosing any information that is not a matter of public record, describe the nature and cause of the proceedings, the course of the litigation and the outcome if completed.
16. The response should include the extent of minority and women participation in the firm, in ownership, partnership and professional employment and support personnel.
17. All firms must state that they do not discriminate against any employee or applicant for employment because of race, color, religion, sex or national origin. All firms must also state compliance with the American Disability Act and Patriot Act.
18. Within the past three years, have you provided legal advice to governmental plans for the purpose of attaining an IRS determination letter? If so, describe each instance and the outcome (whether a determination letter was issued, whether corrections were required, etc.).

**B. References:**

- Provide three client references for which your firm has performed work similar to that requested in this RFP. Provide each client's in-house counsel's (or, if none, Chairman's) name, address and telephone number.

**C. Previous clients:**

- Notwithstanding attorney-client privileged information, briefly describe your understanding of the reasons any governmental plan client has terminated a working relationship with you in the past three years (if applicable).

**D. Insurance and liability:**

- Describe the levels of coverage for legal malpractice insurance and any professional liability insurance your firm carries. List the insurance carrier(s) and each carrier's rating by a nationally recognized service. Please state whether your firm has settled any past claims or has any claims pending against it related to similar services.

**E. Fees:**

- Describe in detail the billing rates, practices and policies of your firm that would apply if your firm were engaged to serve as tax counsel to the PRS-STL.
- During the course of this contract, the PRS-STL Board requests a brief statement of work (SOW) for any request with projected billing over \$5,000. The PRS-STL Board will require pre-approval of these requests before work is commenced. What fees would be charged to prepare these SOWs with billing estimates?

**F. Appendices:**

**Appendix A – Biographies**

- Include biographies for all attorneys listed in your proposal. Indicate what year each attorney joined your firm and describe his or her position, current responsibilities, areas of expertise, experience, education, professional designations and memberships, and relevant publications and presentations dealing with the representation of pension clients.