



LLS Tax Solutions Inc.
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- Jefferson Parish Government, State of Louisiana

On behalf of LLS Tax Solutions Inc. I would like the opportunity to extend to you our services from our innovative Arbitrage Rebate Services Firm.

We are delighted at this opportunity to present our scope of services. Our **all-inclusive annual fee** for an arbitrage calculation is \$500.00, for each computation year. This fee includes the more complicated refunding bond issues with transferred proceeds or commingled funds.

Our firm specializes in providing the following scope of services that relate to the annual fee of \$500.00 with respect to each bond issue:

- Assessing whether the issue is subject to arbitrage rebate requirements (including an analysis to ascertain whether any "spending exceptions" or "small issuance exceptions" apply)
- Analyzing the data contained in source bond documents, helping to evaluate the proceeds that are included in the calculations
- Determining and separately accounting for all gross proceeds of each issue of bonds
- Calculate the bond yield (including identifying any qualified guaranteed fees when appropriate), as required under existing regulations (except where previously computed and provided to us)
- Track and calculate earnings from investment of bond proceeds (including a calculation of investment yield) to assess if any rebate to the federal government is required
- Appropriately allocating transferred proceeds under refunding transactions
- Uncommingling of funds when appropriate
- Work closely with issuer staff and bond counsel to resolve any questions that may arise
- Determination of the amount, if any, of required rebate to the federal government
- Prepare a detailed report on arbitrage rebate (as of your selected reporting date, or as of another selected computation date), presenting the cumulative results of the arbitrage rebate computation since the issue date
- Preparation of necessary reports and Internal Revenue Service ("IRS") 8038T form to accompany any required payment to the federal government.

We serve you by being attentive to your needs, drawing on our resources to address your challenges, and employing our industry experience to seek the right solutions. We look forward to the opportunity to provide you excellent arbitrage services.

Kind Regards,

Linda L. Scott
Linda L. Scott, CPA