



E. Tyler Smith

Partner

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t 864.577.6364



Tyler Smith's practice focuses in the areas of both public and business finance as well as government and public policy. He has served various financial institutions in the Southeast and borrowers in relation to conventional loans, letters of credit, taxable and tax-advantaged financings, including bond issues and deals eligible for other beneficial tax treatment. He has substantial experience in the field of new markets tax credits, representing parties from the perspectives of QALICB/borrower, Community Development Entity, and leverage lender in such transactions. He has worked with clients in both the public and private sector across the United States, such as hospitals, financial institutions, educational institutions of all levels, and 501(c)(3) organizations.

Tyler also has extensive experience in interest rate swaps and other derivative transactions, as well as complex investment products that include guaranteed investment contracts, securities forward delivery agreements, repurchase agreements, and equity linked notes. He has been involved in a wide array of transactions involving up to hundreds of millions of dollars.

His relationships with representatives of local, regional, and global financial institutions, financial advisory firms and organizations such as the National Association of Bond Lawyers connect Tyler to a network of information and knowledge of industry practices that he regularly incorporates into his practice.

His undergraduate and graduate level education in mathematics, economics, and law, together with extensive transactional experience, make him well-positioned to understand complex economic transactions and to advise clients on a breadth of potential transaction structures, options, risks, and solutions.

REPRESENTATIVE EXPERIENCE

- Advised from various sides of new markets tax credit transactions in South Carolina and other states.
- Provided advice on conventional loans of varying natures, including asset-backed and asset-based lending facilities.
- Advised multiple health care, educational, governmental, and other entities as to agreements for the investment of project funds, debt service funds, and reserve funds in an aggregate amount of more than \$100 million.
- Served as special swaps counsel to a San Francisco-based nonprofit organization in the entering of two interest rate swaps in the aggregate notional amount of \$100 million.



GREENVILLE OFFICE



PRACTICE AREAS

Public Finance
Government & Public Policy
New Markets Tax Credits
Opportunity Zones



EDUCATION

Duke University
JD, 1994
Duke University
MA, 1994
Wake Forest University
BS, 1991



ADMISSIONS

North Carolina, 1994
South Carolina, 1994



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- Advised a substantial number of clients as to their options under interest rate swaps and reinvestment agreements, in light of the impacts of the 2008 financial crises, the bankruptcies of Lehman Brothers and its subsidiaries, and general concerns over the credit standing of swap and investment providers.
- Serving as special swaps counsel to a state in connection with the restructuring of derivative transactions having combined notional amounts of over \$360 million.

CLIENT ALERTS

- "U.S. Treasury Awards \$3.5 Billion in New Markets Tax Credit Allocations to 76 CDEs," July 2020
- "Voluntary Disclosures by Municipal Issuers During COVID-19," June 2020
- "Second Round of Proposed Opportunity Zone Regulations Published Today in Federal Register, Commencing Official Period for Comment," May 2019
- "CDFI Fund Issues \$3.5 Billion Notice of Allocation for New Markets Tax Credits," May 2018
- "Qualified Opportunity Zones Open Greater Development Opportunities in Georgia," April 2018
- "CDFI Fund Issues \$3.5 Billion Notice of Allocation Availability for Calendar Year (CY) 2017," May 2017

PUBLICATIONS

- "Opportunity Zones Are Latest Reason for Local Governments & Developers to Take a Look at Abandoned Mills," Charlotte Business Journal, August 2019
- "How Investors Can Receive Tax Benefits While Retaining Control Over Their Opportunity Zone Projects," Bloomberg Tax, July 2019
- "Interest Rate Swaps for the General Bond Practitioner: Basic Structures, Documentary and State Law Issues," National Association of Bond Lawyers, August 2009



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SPEAKING ENGAGEMENTS

- "Update on LIBOR's Phaseout," National Association of Bond Lawyers (NABL), The Workshop, September 2020
- "Opportunity Funds and Deal Structures," South Carolina Opportunity Zone Summit, October 2019
- "Opportunity Zones: Everything You Wanted to Know, But Were Afraid to Ask," Unite Workforce Housing Summit, August 2019
- "Examining 1031 Exchanges & Opportunity Funds," Urban Land Institute (ULI) South Carolina, August 2019
- "How Local Governments Can Benefit From Opportunity Zones," S.C. Association of County Attorneys, Annual Meeting, August 2019
- "Section 1031 Exchange vs. Opportunity Zone: A Comprehensive Comparison," Banker Exchange Education Series, May 2019
- "Opportunity Zones and New Markets Tax Credits in Plain English," Economic Development Partnership of North Carolina (EDPNC), April 2019
- "Capitalizing on Opportunity Zones," Parker Poe Tax Forum in Raleigh and Charlotte, March 2019
- "LIBOR Replacement: A 360-Degree View of the Issues," Risk Management Association (RMA) Charlotte Chapter, Annual Luncheon, September 2018
- "Life After LIBOR," National Association of Bond Lawyers, Tax and Securities Law Institute, February 2018

HONORS

- *The Best Lawyers in America* "Lawyer of the Year" in Greenville for Public Finance Law, 2017, 2020
- *The Best Lawyers in America* in Public Finance Law, 2008-2021
- *Chambers USA: America's Leading Lawyers* in Corporate/M&A: Banking & Finance, 2017-2020
- *Greenville Business Magazine's* "Legal Elite" in Banking & Finance Law, 2016, 2018, 2020



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MEMBERSHIPS

- National Association of Bond Lawyers, Board of Directors, 2013-2015; Member, 1997-present
- North Carolina Bar Association, 1994-present
- MENSA International, 2011-present
- Duke Law Journal, Member and Articles Editor
- Pi Mu Epsilon, U.S. National Honorary Mathematics Society
- Omicron Delta Epsilon, International Honorary Economics Society