



Stephen D. Berger

Partner

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Location

400 West Market Street
Suite 2000
Louisville, KY 40202

Honors



Woodward/White's The Best Lawyers in America® Public Finance Law, 2007-2020
Best Lawyers® 2014 Louisville Public Finance Law "Lawyer of the Year"

Fellow, American College of Bond Counsel

Highest Professional Rating (AV®) by *Martindale-Hubbell*

Recognized as one of the "Top Lawyers" in the area of Project Finance Law and Public Finance Law by *Louisville Magazine*, March 2014

Kentucky Super Lawyers® 2013-2020

Education

1972 - J.D., *cum laude*,
University of Pennsylvania

1969 - B.A., *cum laude*,
University of Pennsylvania

1969 - B.H.L., *cum laude*, Gratz
College

1967-1968, Hebrew University,
Jerusalem, Israel

Steve Berger is a member of the Firm's Corporate & Securities Service Team. He concentrates his practice in arbitrage and tax compliance issues, as well as public and corporate finance law.

Representative Matters

- \$62,900,000 - County of Christian, Kentucky Hospital Revenue Bonds, Series 2016 (Jennie Stuart Medical Center), advance refunding and new money qualified 501(c)(3) bond issue.
- \$148,765,000 - Louisville and Jefferson County Visitors and Convention Commission Dedicated Tax Revenue Bonds, Series 2016 (Kentucky International Convention Center Expansion Project), new money hotel tax revenue bond issue to finance renovation and expansion of state convention center.
- \$13,075,000 - Interest rate swap novation hedging outstanding \$9,050,000 County of Boyle Kentucky College Refunding Revenue Bonds, Series 2008 (Centre College Project), qualified interest rate hedge.
- No change IRS audit of \$9,000,000 school district revenue bond issue.
- Covenant waiver and modification agreement for outstanding \$58 million insured hospital revenue bond issue.

Representative Clients

- The Bank of New York Mellon Trust Company
- Centre College of Kentucky
- City of Danville, Kentucky
- Jennie Stuart Medical Center
- Goodwill Industries of Kentucky
- Louisville Convention & Visitors Bureau

Professional Experience

- Attorney-Adviser to Judge Theodore Tannenwald, Jr., U.S. Tax Court (1972-1974)

Publications

- "Manager's Special: IRS Issues New Rules on Management Contracts for Tax-Exempt Bond Projects," *Louisville Bar Briefs* (March 2017)
- Tax Incentives for Business Location and Expansion
- "HB 819 Local Government Debt Act," *Municipal Law News* (October 1996)
- "Mortgage Credit Certificates," *Municipal Law News* (June 1992)

Presentations

- "Establishment and Free Exercise Clause Issues in School Financings," Bond Attorneys' Workshop, National Association of Bond Lawyers, September 2016
- "Water Infrastructure Financing: WIFIA and P3," Kentucky League of Cities & Kentucky American Water "Water Infrastructure Summit," October 2015
- "Charter School and Other Educational Facility Financings," Bond Attorneys' Workshop, National Association of Bond Lawyers, September 2015
- "Using Industrial Revenue Bonds To Obtain Property Tax Abatement For An Economic Development Project In Kentucky," presentation to the Kentucky Network for Development, Leadership and Engagement, January 28, 2015

- "Using Industrial Revenue Bonds To Obtain Property Tax Abatement For An Economic Development Project In Kentucky," presentation to the Kentucky Association for Economic Development, July 24, 2014
- Panelist and Panel Chair: "Tax Exempt Financing for Educational and Cultural Facilities," Bond Attorneys' Workshop, National Association of Bond Lawyers, 2004-2014.

Professional Activities and Memberships

- Louisville and Kentucky Bar Associations
- National Association of Bond Lawyers

Admissions

- **Kentucky**
- **Pennsylvania**
- **New Jersey**
- United States Tax Court
- United States Claims Court
- United States Court of Appeals, Third Circuit

Civic Involvement

- Kentucky Opera: Treasurer, Chair of Finance Committee, Board of Directors
- Chairman, Cultural Partners Supporting Organization (nonprofit organization providing centralized management services to Louisville Orchestra, Kentucky Opera, and Stage One: The Louisville Children's Theatre)
- Congregation Adath Jeshurun: Board of Directors, President (1990-1992), General Counsel

Languages

- Fluent in Hebrew
- Conversant in Arabic