



Kathleen Orlandi Partner

Kathleen works in all aspects of public finance, serving as bond counsel, tax counsel and underwriters' counsel, and specializing in single-family and multi-family housing. In addition, she has drafted federal legislation, obtained private letter rulings and represented issuers on IRS audits.

During her career with the firm, Kathleen has worked in many phases of public finance with particular emphasis on matters relating to the issuance of bonds under Section 103 of the Internal Revenue Code of 1986. Her extensive knowledge of bond matters and her pragmatic approach to problem solving is valued in bringing bond financings to a timely and successful conclusion.

Kathleen routinely works on complex bond financings, participating in issues involving state general obligation bonds, revenue bonds, single and multi-family housing, the low-income housing tax credit and other tax credits, derivative products, housing owned by not-for-profit corporations and complex refundings.

Kathleen has extensive working experience with state housing finance issuers across the country. She also has participated in numerous transactions with other issuers, including the States of Hawaii, New Jersey, New York and Tennessee, the City and County of Honolulu, the New York City Industrial Development Authority, the New York State Environmental Facilities Corporation, and the Connecticut Development Authority.

Over the past ten years, Kathleen has worked on over 400 public finance issues of every type throughout the nation, spanning more than 20 states and including some of the most complex and innovative transactions of such period. Several of such transactions were recognized by The Bond Buyer in its "Deal of the Year" awards.

Her expertise is often sought as she has participated in federal tax legislative drafting, successfully closed dozens of IRS audits, has received numerous favorable

CONTACT

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INDUSTRIES

Housing
Economic Development
Public Buildings
Power and Renewable Energy

PRACTICES

Bond Counsel
Private Placements
Tax
Underwriters' Counsel

EDUCATION

University of Toledo, B.Ed.
University of Toledo, J.D.
New York University, LL.M.,
Taxation

ADMISSIONS

New York
Connecticut
Vermont

IRS rulings and rebate refunds on behalf of clients and is a frequent participant in national conferences and public finance-related symposiums.

Speaking Engagements

- **Regulatory Hot Topics**
HFA Institute of the National Council of State Housing Agencies
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HFA Institute of the National Council of State Housing Agencies
- **Plenary Session: IRS and Treasury Perspectives**
HFA Institute of the National Council of State Housing Agencies
- **Mortgage Revenue Bond Essentials**
HFA Institute of the National Council of State Housing Agencies

Publications

- Internal Revenue Service Revenue Procedure 2025-18 Revised Average Area Purchase Prices for Mortgage Revenue Bonds
- U.S. Department of Housing and Urban Development releases 2025 Income Limits