

## Jennifer Capasso Mendonça

Partner

Boston

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Jennifer's extensive experience as bond counsel, borrower's counsel, underwriters' counsel, lender's counsel, and disclosure counsel allows her to provide comprehensive legal services in structuring, tax law analysis, document drafting, negotiation, and closing of financing transactions.

### OVERVIEW

Jennifer assists nonprofit 501(c)(3) organizations, governmental entities, bank lenders, and underwriters in all facets of municipal finance. She represents a diverse range of clients, including colleges and universities, health care organizations, independent and charter schools, housing finance agencies, various governmental and quasi-governmental entities, as well as bank lenders and underwriters.

Jennifer has broad-based experience with public finance transactions, including general obligation and revenue bonds, qualified 501(c)(3) bonds, housing bonds, exempt facility bonds, and industrial development bonds. She has a comprehensive understanding of both fixed and variable-rate multimodal debt, public offerings, private placements, and derivative products.

Jennifer also has significant public finance tax law experience, particularly with respect to 501(c)(3) institutions, and she regularly counsels clients on a variety of federal tax law matters relating to municipal finance, including private use arrangements, remediation, and IRS audit and VCAP matters.

Jennifer brings meticulous attention to detail and an ability to simplify complex financial transactions, making the process smoother and more understandable. She is committed to maintaining compliance with federal tax laws and utilizes a proactive approach to addressing potential issues before they arise.

### REPRESENTATIVE MATTERS

- Serves as bond counsel, borrower's counsel, lender's counsel, and underwriters' counsel on financings for various educational and health care institutions, including the following:
  - Higher education institutions such as Babson College, Bentley University, Brandeis University, Boston University, Brown University, Emerson College, Harvard University, MIT, Northeastern University, Suffolk University, Smith College, and Williams College, among many others.
  - Large and complex health care institutions such as Boston Children's Hospital, Boston Medical Center, Cape Cod Healthcare, and Lifespan Corporation.
  - Independent schools, including Boston College High School, Buckingham Browne & Nichols School,

Deerfield Academy, The Winsor School, and Phillips Academy Andover.

- Charter schools, including Boston Collegiate Charter School, Bridge Boston Charter School, Brooke Charter School, and Foxborough Regional Charter School.
- Represents housing finance agencies and underwriters in connection with the issuance of single and multifamily housing bonds, including for Massachusetts Housing Finance Agency, Connecticut Housing Finance Authority, Florida Housing Finance Corporation, Illinois Housing Development Authority, Rhode Island Housing and Mortgage Finance Corporation, and Georgia Housing and Finance Authority.
- Serves as bond counsel to the state of Vermont for general obligation and transportation infrastructure bond financings.
- Serves as bond counsel, disclosure counsel, and underwriters' counsel to various airport and port authorities, including the Massachusetts Port Authority and Chicago O'Hare Airport.
- Serves as bond counsel for the New Hampshire Municipal Bond Bank, facilitating various general obligation and revenue bonding programs.
- Tax counsel to nonprofit borrowers and conduit issuers regarding IRS audits of their tax-exempt issues and experience assisting clients with negotiation and settlement with the IRS under the Voluntary Closing Agreement Program.
- Assists clients with conducting private use analysis of bond-financed facilities and in developing programs to maintain the compliance of their bond issues with applicable federal tax law requirements after the bonds have been issued.

## AWARDS

- *The Bond Buyer*: ESG/Green Financing Deal of the Year (2023)
- *The Best Lawyers in America*®: Public Finance Law (2020-2026)
- *Chambers USA*: Public Finance Law (2015-2025)
- *The Best Lawyers in America*®: Lawyer of the Year, Public Finance Law (2022)
- *Super Lawyers*®: Massachusetts Rising Star, Schools & Education (2009-2019)
- *The Bond Buyer*: Rising Star (2018)
- *Massachusetts Lawyers Weekly*: Top Women of Law (2018)
- *Massachusetts Lawyers Weekly*: Up & Coming Lawyer (2015)

## TOP AREAS OF FOCUS

- Bond Counsel
- Educational Institutions
- Health Care + Life Sciences
- Nonprofit Organizations + Foundations
- Public Finance
- Tax: Public Finance

## PROFESSIONAL/COMMUNITY INVOLVEMENT

- Fellow, American College of Bond Counsel
- Board member, past president, Women in Public Finance (Boston Chapter)
- Board member, Greater Boston Legal Services
- Member, Massachusetts Bar Association
- Member, National Association of Bond Lawyers (NABL)

- Steering committee member, NABL The Workshop (formerly Bond Attorney's Workshop) (2017-2019, 2025-2027)

## PROFESSIONAL EXPERIENCE

- Business consultant, Arthur Andersen LLP, San Francisco
- Business consultant, Hitachi Consulting, San Francisco

## EDUCATION AND CERTIFICATIONS

### EDUCATION

- Boston College Law School, J.D., *summa cum laude*, 2006, Order of the Coif; articles editor, *Boston College Law Review*
- Boston College Lynch School of Education, M.A., *summa cum laude*, 2006
- University of Pennsylvania The Wharton School, B.S., *magna cum laude*, 2001

### BAR ADMISSIONS

- Massachusetts

## SPEAKING ENGAGEMENTS

- Speaker, "Housing Opportunities Emerge," The Bond Buyer Infrastructure, September 29-30, 2025.
- Speaker, "Private Activity Bond Tests: Real World Considerations," NABL U: The Workshop, September 9-12, 2025.
- Speaker, "Understanding the Roles of Disclosure Counsel and Underwriter's Counsel," NABL U – The Institute Conference 2021, March 4, 2021.
- Speaker, "Nonprofits and Solar Power," Boston Bar Association CLE, January 22, 2020.
- Speaker, "Refunding and Reissuance," National Association of Bond Lawyers (NABL) 2020 Workshop, September 24, 2020.

## PUBLICATIONS

- Co-author, "Help for Main Street: Treasury Department and Federal Reserve Announce Main Street Lending Facilities for Small and Mid-Sized Businesses (including Nonprofits)," Locke Lord QuickStudy, April 10, 2020.
- Co-author, "Help for State and Local Governments: New Municipal Liquidity Facility Established to Buy Short-Term Debt," Locke Lord QuickStudy, April 10, 2020.
- Co-author, "CARES Act Guide – Overview of Key Provisions Providing Relief for Nonprofits," Locke Lord QuickStudy, April 3, 2020.
- Co-author, "Help for Mid-Sized Businesses: Congress Provides for Implementation of New Direct Loan Program to Eligible Mid-Size Borrowers in CARES Act," Locke Lord QuickStudy, April 2, 2020.
- Co-author, "Help for Mid-Sized Nonprofits: Congress Passes CARES Act Providing for Implementation of New Direct Loan Program to Eligible Mid-Size Businesses," Locke Lord QuickStudy, March 30, 2020.