

**Notice and Request for Proposals by the City of Los Angeles for
Legal Services Regarding Tax Law for City Pension Plans**

Proposals Due By: August 23, 2025

**LOS ANGELES CITY ATTORNEY'S OFFICE
200 N. MAIN ST, 8TH FLOOR
LOS ANGELES, CA 90012
ATTENTION: ANNE HALEY
PHONE: (213) 978-8100
FAX: (213) 978-2093**

MEMO FOR POTENTIAL ENGAGEMENT OF COUNSEL

TO: PROSPECTIVE COUNSEL

FROM: LOS ANGELES CITY ATTORNEY'S OFFICE

DATE: July 23, 2025

RE: REQUEST FOR PROPOSALS FOR LEGAL REPRESENTATION

1.0 PROPOSALS

The Los Angeles City Attorney's Office (the "City Attorney's Office") is soliciting proposals for qualified law firms ("proposer" or "firm") to assist the City Attorney's Office in providing legal services to the three Los Angeles City pension plans and their respective boards of trustees—the Fire and Police Pensions Plan ("LAFPP"), the Los Angeles City Employees' Retirement System ("LACERS"), and the Water and Power Employees' Retirement Plan ("WPERP") (collectively, the "Plans") in the area of tax law. The City Attorney may choose one or more firms for this role.

Proposers must have significant experience and expertise advising public pension plans on California and/or federal tax law matters. Proposers must have exemplary communication skills and be able to provide requested legal services on a time-sensitive basis.

Both small and large firms with competitive rates are encouraged to apply.

Please submit your proposals electronically, in one tabbed, searchable pdf, **no later than 5:00 p.m. PST on August 23, 2025**, by e-mail, to all of the following:

- (1) anne.haley@lacity.org
- (2) joshua.geller@lacity.org
- (3) miguel.bahamon@lacity.org
- (4) nicole.paul@lacity.org
- (5) allana.duncan@lacity.org

The subject line of the email must state **"RFP for Counsel re: TAX LAW FOR CITY OF LOS ANGELES RETIREMENT PLANS"**

Only written proposals will be considered. All submitted materials shall become part of the proposal and may be incorporated in a subsequent contract between the City of Los Angeles and the selected proposer(s). It is the proposer's sole responsibility to ensure that the proposal is submitted in a timely manner.

All forms referred to in this Request For Proposals (RFP) are available at RAMPLA.org. You are required to register your firm at RAMPLA.org and complete the necessary contracting forms in order to be deemed responsive to this RFP.

Questions regarding this RFP must be submitted by e-mail and directed only to Deputy City Attorney Miguel Bahamon via e-mail at miguel.bahamon@lacity.org . All questions must be sent by August 13, 2025. If you would like to receive a copy of questions submitted and corresponding answers, please send a separate email stating your request by August 13, 2025.

2.0 SCOPE OF WORK

The Public Pensions General Counsel Division of the City Attorney's Office is general counsel to the Plans. Collectively, the Plans' boards serve as trustees for over \$65 billion in trust fund assets and administer retirement, disability, and health benefits for tens of thousands of Los Angeles City retirees and their beneficiaries.

Consistent with City Charter section 275, the City Attorney's Office is soliciting proposals from qualified law firms to assist the City Attorney's Office in providing legal services to the Plans in the following areas:

- Providing legal advice on federal and international tax law matters;
- Advising on tax law compliance and related accounting issues;
- Advising on matters related to the California Franchise Tax Board;
- Providing written recommendations for proposed amendments to provisions of the Los Angeles City Charter and Administrative Code and the Plans' policies and procedures to ensure compliance with qualification criteria of the Internal Revenue Code and constitutional law;
- Drafting and filing plan documents required for qualification under the Internal Revenue Code and applicable laws and regulations;
- Providing updates on proposed and final Internal Revenue Code or procedure changes that affect government pension plans.

All submitted materials shall become part of the proposal and may be incorporated in a subsequent contract between the selected proposer and the City of Los Angeles (City), a municipal corporation, acting through the Office of the City Attorney (City Attorney), and by order and through the Board of

Administration of the LACERS, the Board of Fire and Police Pension Commissioners, and/or the Board of Administration of the WPERP, as applicable.

The Firm(s) selected for this role will assist the City Attorney's Office with tax law matters, as requested, on a project-specific basis, on behalf of one or more of the Plans.

3.0 EVALUATION CRITERIA

The selection of the firm(s) will be based on the experience and capability of each firm to provide the services described above.

All proposals submitted will be reviewed by appropriate City Attorney staff and representatives of the Plans. Thereafter, City Attorney staff may schedule interviews with selected firms. Interviews will be conducted in person or via videoconference, as circumstances warrant. Representatives of the Plans will also participate in the interviews, and each Board reserves the right to conduct interviews, most likely in person, with finalists prior to awarding any contracts.

4.0 CONFIDENTIALITY

Should any attorney or firm receiving this RFP reasonably believe that a waiveable potential conflict may exist by reason of its representation of some other entity, the Los Angeles City Attorney's Office requests that this RFP not be shared with any other represented entity, and if a question exists regarding any potential conflict of interest pursuant to Rule 1.7 of the California Rules of Professional Conduct, that the firm scrupulously observe the requirements of Section 6068(e) of the California Business and Professions Code and uncompromisingly maintain fully confidentiality of this document. Any questions concerning conflicts of interest should be addressed to Deputy City Attorney Miguel Bahamon at miguel.bahamon@lacity.org.

5.0 CONTENT OF RESPONSE

5.1 Cover Letter

Each response to this RFP must be accompanied by a cover letter that contains a general statement of the purposes for submission and include the following information:

- (a) Name, address, telephone number, and legal business status (individual, limited liability partnership, corporation, etc.) of the proposer.
- (b) Name, title, address and telephone number of the person(s) authorized to represent the proposer in order to enter into negotiations with the City Attorney's Office with respect to the RFP and any subsequently awarded contract. The cover letter shall also indicate any limitation of authority for the person named.
- (c) A representative or officer of the proposer must sign the cover letter. That representative shall have been authorized to bind the firm to all provisions of this RFP, any subsequent changes to it, and to the contract if an award is made.
- (d) If the respondent is a partnership, the response must be signed by a general partner in the name of the partnership. If the respondent is a corporation, the response must be signed on behalf of the corporation by two authorized officers (a Chairman of the Board, President or Vice-President, and a Secretary, Treasurer or Chief Financial Officer) or an officer authorized by the Board of Directors to execute such documents on behalf of the corporation.
- (e) The cover letter should be addressed to:

Anne Haley
Assistant City Attorney
Los Angeles City Attorney's Office
200 North Main Street
9th Floor CHE
Los Angeles, California 90012

5.2 Additional Information

- (a) Briefly describe your firm's background, size, and history pertinent to the services requested in this RFP for which your firm is seeking the assignment.
- (b) List the attorneys you expect to be assigned to this engagement and describe the area(s) of specialization of each and his/her relevant experience. Identify the key attorney who will be the primary contact and lead counsel in providing services under this assignment.
- (c) Describe your firm's backup procedures in the event one or more assigned attorneys leave the firm.
- (d) Describe the relevant special services your firm provides, particularly those that may not be offered by other law firms.
- (e) Within the past three years, have there been any significant developments in your firm, such as changes in ownership or

restructuring? Do you anticipate any significant changes in the future? Please describe.

- (f) Does your firm provide services similar to those proposed in this RFP to any other public sector clients, in particular other California public pension plans? If so, list the full name of each such entity, and the name, telephone number and e-mail address of the chief counsel.
- (g) Identify all public sector clients who have terminated their working relationship with your firm in the past three years and a brief statement of your understanding of their reasons for doing so. Provide each such client's in-house counsel's (or, if none, CEO's) name, address, telephone number, and e-mail address.
- (h) How does your firm identify and manage conflicts of interest?
- (i) Within the past five years, has your firm, or a partner or attorney in your firm, been involved in litigation or other legal proceedings relating to provision of legal services? If so, provide an explanation and indicate the current status or disposition.
- (j) Does your firm have a sexual harassment policy? Please describe the policy and summarize any pending or anticipated litigation against the firm, its employees, or partners, involving allegations of sexual harassment or sexual misconduct.
- (k) Within the past five years, has your firm, any partner or owner of the firm, or any attorney employed by or associated with the firm, been the subject of a judgment involving findings of FRCP 11 or similar state court sanctions, violations of state bar rules, material omissions or misrepresentations to the court or a client, violations of state bar rules or other rules governing attorney legal ethics, or any impropriety or non-disclosure? If so, please describe the underlying circumstances and provide an explanation.
- (l) Is your firm presently involved in any litigation involving the City of Los Angeles? If so, provide the jurisdiction, case name and number and a brief description of the matter. In responding to this question, and any other question in this RFP, please include all City entities, including, for example, Los Angeles World Airports, the Los Angeles Department of Water and Power, the Port of Los Angeles, LAFPP, LACERS, or WPERP.
- (m) Does your firm have a written policy relating to the promotion of Diversity, Equity, and Inclusion (DEI) to ensure a fair and equitable workplace? Please provide a copy of any such policy.
- (n) Does your firm have an attorney or committee that develops initiatives and evaluates practices to promote DEI in the workplace? How are attorneys and support staff involved in this process? Please summarize any related firm initiatives or programs and include a link to any relevant electronic materials.

- (o) Does your firm have any certifications (e.g., Mansfield certification, Minority-owned or Women-owned certification)?

6.0 QUALIFICATIONS AND HOURLY RATES

All respondents shall have sufficient qualified attorneys, paralegals and other personnel resources to provide the legal services required, as described in this RFP. Please include a statement that details the names, bar numbers, resumes, and relevant expertise of attorneys for the work required under this RFP. Please also submit a statement listing the proposed hourly rates for each attorney and legal professional as well as proposed standard rates for those positions referenced in your firm's response to this RFP.

7.0 CONFLICTS OF INTEREST

Provide information on whether your firm represents any interests that may constitute a conflict of interest in your representation of the City of Los Angeles (alternatively, the "City"), the Plans (LACERS, WPERP, LAFPP), the Port of Los Angeles, Los Angeles World Airports, the Los Angeles Department of Water and Power, the Community Redevelopment Agency (CRA), the Housing Authority of the City of Los Angeles, the Community Development Department (CDD), or any other City agency or affiliated entity.

In the event it is awarded a contract pursuant to this RFP, the firm acknowledges and agrees that it may not apply for, accept or enter into any contract with any City department or office for any non-outside counsel legal services for the duration of this or any other outside counsel contract with the City, unless the firm first obtains the written approval of the Chief Deputy of the Office of the City Attorney. The City's awarding authority of any contract with the firm for non-outside counsel legal services must also provide informed consent.

Outside Counsel understands and agrees that Outside Counsel may not pay or receive, or agree to pay or receive, any referral fees, remuneration, reciprocal referral or anything else of value as a result of or related to the matters on which Outside Counsel is engaged by the City, other than the fees and costs paid by the City for Outside Counsel's services in these matters. Outside Counsel understands and agrees that no City employee may solicit, agree to accept or receive any referral fees, remuneration or other item of value related to any services rendered to the City, any claim or other matter brought or filed against the City or any settlement, resolution, verdict, or other disposition by or against City. Outside Counsel immediately shall report any such solicitation, agreement or receipt to the City Attorney and to the City Ethics Commission.

8.0 LOCAL BUSINESS PREFERENCE PROGRAM

Proposers are advised that any proposal submitted and or contract awarded pursuant to this procurement process shall be subject to the applicable provisions of Los Angeles Administrative Code Section 10.47, Local Business Preference Program (LBPP) Ordinance. The City is committed to maximizing opportunities for local businesses, as well as encouraging local businesses to locate and operate in Los Angeles County. The LBPP Ordinance allows the Department to apply additional points to the Proposal's final score under certain conditions. Proposers shall refer to Part B, Attachment 7, "Local Business Preference Program" for further information regarding the requirements and application of the Ordinance.

If applicable, proposers may choose to complete and upload the Local Business Certification Affidavit of Eligibility available on www.RAMPLA.org prior to the Proposal Submission Deadline. The City may request supporting documentation to verify qualification for designation as a Local Business. Only those proposers who apply and qualify for a Local Business designation (or otherwise qualify by using a qualified Local Subcontractor) by the RFQ due date will be made eligible for additional points that can be awarded under the ordinance. Proposers seeking additional information regarding the requirements of the Local Business Preference Program Ordinance may visit the Bureau of Contract Administration's web site at <https://bca.lacity.gov/BIS-Program-and-Local-Business-Preference>.

9.0 GENERAL CITY RESERVATIONS

- (a) City reserves the right to verify the information in the response.
- (b) If a firm knowingly and willfully submits false information or other data, the City reserves the right to reject that response. If a contract was awarded as a result of false statements or other data submitted in response to this RFP, the City reserves the right to terminate that contract.
- (c) Submission of a response to this RFP shall constitute acknowledgment and acceptance of the terms and conditions set forth herein. Responses and the offers contained therein shall remain valid for a period of one hundred and twenty (120) days from the date set for receipt of responses. Firms awarded a contract pursuant to this RFP will be required to enter into a written contract with the City approved as to form by the City Attorney. This RFP and response, or any parts thereof, may be incorporated into and made a part of the final contract. The City reserves the right to further negotiate the terms and conditions of the contract. The final contract offer of the City may contain additional terms or terms different from those set forth herein.

- (d) Late responses will not be considered. The City, in its sole discretion, reserves the right to determine the timeliness of all responses submitted.
- (e) The City reserves the right to waive any informality in the process when to do so is in the best interest of the City.
- (f) The City reserves the right to withdraw this RFP at any time without prior notice and the right to reject any and all Responses. The City makes no representation that any contract will be awarded to any firm responding to this RFP. The City reserves the right to extend the deadline for submission. Firms will have the right to revise their response in the event the deadline is extended. Each proposer must send an e-mail address to edwin.vargas@lacity.org with a copy to miguel.bahamon@lacity.org as soon as possible, so that the City Attorney may contact any proposer if necessary to amend this RFP or for any other reason. Failure to provide such an e-mail address will preclude the City Attorney's ability to contact the proposer, but will not excuse the proposer from being required to comply with any amendments. The City would not, in that case, be liable for the proposer's failure to receive such notice and any resultant non-responsiveness or noncompliance on your part. If a proposer does not have an e-mail address, please provide a postal address for this purpose.
- (g) A proposer may withdraw its response prior to the specified due date and time. A written request to withdraw, signed by an authorized representative of the proposer, must be submitted to the City Attorney's Office at the address specified herein for submittal of proposal. After withdrawing a previously submitted proposal, the proposer may submit another proposal at any time prior to the specified submission deadline.
- (h) All costs of response preparation shall be borne by the proposer. The City shall not, in any event, be liable for any pre-contractual expenses incurred by the proposer in the preparation and/or submission of the response.
- (i) Unnecessarily elaborate or lengthy responses or other presentations beyond those needed to give sufficient and clear response to all of the RFP requirements are not desired.
- (j) The response must set forth accurate and complete information as required in this RFP. Unclear, incomplete, and/or inaccurate documentation may not be considered for contract award.
- (k) Responses shall be reviewed and rated by the City as submitted. Firms may make no changes or additions after the deadline for receipt.
- (l) A firm will not be recommended for a contract award, regardless of the merits of the response submitted, if it has a history of contract

noncompliance with the City or other funding source or poor past or current performance with the City or other funding source.

- (m) The City reserves the right to retain all responses submitted and the responses shall become the property of the City. Any department or agency of the City has the right to use any of the ideas presented in the responses submitted in response to this RFP. All responses received by the City will be considered public records subject to disclosure under the Public Records Act. (California Government Code Section 7920 et seq.) Applicants must identify any material they claim is exempt from disclosure under the Public Records Act. In the event such exemption is claimed, the proposer is required to state in the response that it will defend and indemnify the City in any action brought against the City for its refusal to disclose such material to any party making a request thereof. *Failure to include such a statement shall constitute a waiver of proposer's right to exemption from disclosure.*
- (n) Upon completion of all work under this contract, ownership and title of all reports, documents, plans, drawings, specifications, and estimates produced as part of this contract will automatically be vested in the City of Los Angeles, and no further agreement will be necessary to transfer ownership to any City agency. Copies made for the contractor's records shall not be furnished to others without written authorization from the City Attorney.
- (o) Any contract awarded pursuant to this RFP is subject to the Contractor Evaluation Ordinance, Los Angeles Administrative Code Section 10.39, which requires awarding authorities to evaluate contractor's performance and retain such evaluative information in a data bank for future reference.
- (p) The contract awarded from this RFP is expected to begin as soon as the selection process is complete and last up to three years, subject to extensions as agreed upon by the parties.
- (q) The City may award a contract on the basis of proposals submitted, without discussions, or may negotiate further with those proposers within a competitive range. Proposals should be submitted on the most favorable terms the proposer can provide.

10.0 CLARIFICATION

If additional information is needed to interpret this RFP, written questions shall be submitted to miguel.bahamon@lacity.org. All respondents shall have and provide an active e-mail address to receive responses to the questions.

11.0 SIGNATURES AND DECLARATIONS

Each proposal must be signed on behalf of the proposer by an officer authorized to bind the proposer, and must include the following declaration:

“This proposal is genuine, and not sham or collusive, nor made in the interest or on behalf of any person not named therein; the proposer has not directly or indirectly induced or solicited any other proposer to put in a sham bid, or any other person, firm or corporation to refrain from submitting a proposal, and the proposer has not in any manner sought by collusion to secure for themselves an advantage over any other proposer.”

12.0 INDEMNIFICATION

In addition to the insurance requirements, as set forth in this RFP, the proposer must undertake and agree to defend, indemnify and hold harmless the City, its Departments and any and all of City's boards, officers, agents, employees, assigns and successors in interest from and against all suits and causes of action, claims, losses, demands and expenses, including, but not limited to, attorney's fees and costs of litigation, damage or liability of any nature whatsoever, for death or injury to any person, including proposer's employees and agents, or damage to or destruction of any property of either party hereto or of third persons, in any manner arising by reasons of or incident to the performance of the contract on the part of proposer, its officers, directors, agents, servants, employees, contractors, whether or not contributed to by any act or omission of the City or any of the City's boards, officers, agents or employees.

13.0 EXPENSE, OWNERSHIP AND DISPOSITION

City shall not be responsible in any manner for the costs associated with the submission of the proposals in response to this RFP. All proposals, including all drawings, plans, photos, and narrative material, shall become the property of the City upon receipt by City. City shall have the right to copy, reproduce, publicize, or otherwise dispose of each proposal in any way that City selects. City shall be free to use as its own, without payment of any kind or liability therefore, any idea, concept, scheme, technique, suggestion, or plan received during this proposal process.

14.0 ATTORNEY FEES

If City shall be made a party to any litigation commenced by or against proposer arising out of proposer's operations and as a result of which proposer is held liable, in whole or in part, by settlement, adjudication, or otherwise, then proposer shall pay all costs and reasonable attorney fees incurred by or imposed upon

City in connection with such litigation. Each party shall give prompt notice to the other of any claim or suit instituted against it that may affect the other party.

15.0 BIDDER CONTRIBUTIONS – CITY CHARTER SECTION 470(C)(12)

Persons who submit a response to this solicitation (bidders) are subject to Charter section 470(c)(12) and related ordinances. As a result, bidders may not make campaign contributions to and or engage in fundraising for certain elected City officials or candidates for elected City office from the time they submit the response until either the contract is approved or, for successful bidders, 12 months after the contract is signed. The bidder's principals and subcontractors performing \$100,000 or more in work on the contract, as well as the principals of those subcontractors, are also subject to the same limitations on campaign contributions and fundraising.