

## **Ronald Bell**

Ronald A. Bell focuses his practice on tax matters relating to public financing transactions, state and local tax issues, general federal tax issues, including secondary market securitization transactions. Mr. Bell received a chartered financial analyst (CFA) designation in 2001.

Mr. Bell has over a decade of tax experience and currently serves as tax counsel on various tax-exempt bond offerings and secondary market securitization transactions. Mr. Bell devotes over 90% of his time to those practice areas.

"Mr. Bell has represented many non-profit organizations in connection with obtaining their 501(c)(3) exemption letter, operating their business in compliance with the 501(c)(3) rules and applicable state law and compliance with federal tax laws affecting their business (e.g., form 990 filings, unrelated business income tax matters, executive compensation and retirement plan design matters). He has also served on several nonprofit boards or subcommittees of boards (e.g., United Way, National Underground Freedom Center, Cincinnati Children's Hospital) and has a great deal of knowledge in nonprofit start-up and operational matters."

Prior to practicing law, Mr. Bell was an aerospace engineer at General Electric Aircraft Engines where he developed the first computational fluid dynamic model for inversely designing laminar flow nacelles.

"Mr. Bell was born in Jamaica, West Indies and became a U.S. citizen in 1988. He completed his Bachelor of Science Degree in Aerospace Engineering at Polytechnic University of New York in 1988. He completed his Masters of Science Degree in Aerospace Engineering at University of Cincinnati in 1991 and his law degree at The Ohio State University Moritz College of Law in 1994. He is a member of the National Association of Bond Lawyers, CFA Institute and CAIA Association."