



Daniel S. Gottlieb

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Professional Overview

Dan has extensive bond counsel, borrower's counsel, disclosure counsel, underwriter's counsel, and lender's counsel experience, having worked on all manner of general obligation, revenue and special assessment transactions for a wide variety of governmental entities. These include the State of Washington and a number of its agencies, King County, Snohomish County, numerous cities, school districts, libraries, junior taxing districts, other special purpose districts and Indian tribes. He has assisted with competitive sales and negotiated sales of governmental bonds, and has seen almost every type of creative public financing structure throughout his 43-year professional career. He has also served as special counsel to a variety of Washington public agencies for public finance and general municipal law matters. He is one of the attorneys responsible for the firm's public finance federal tax practice and federal and state securities law practice.

Representative Matters

- Served as bond counsel to King County, Washington and Snohomish County, Washington for many issues of general obligation bonds since 1997, including tax-exempt new money financings, tax-exempt refundings, and federally taxable Qualified Energy Conservation Bonds and Build America Bonds.
- Served as bond counsel to the Washington Health Care Facilities Authority, the Montana Facility Finance Authority and the Oregon Facilities Authority for hundreds of separate issues of nonrecourse health care revenue bonds since 1980, ranging from multistate financings for national and regional health care systems to direct placement for local community health providers.
- Served as special counsel to The City of Seattle, Washington in the implementation of a unique federal economic development program combining HUD Section 108 loans and HUD Brownfields Economic Development Initiative grants to promote redevelopment projects throughout the City.
- Served as special counsel and bond counsel in connection with the development of numerous library facilities throughout Washington State through the creation of and bond financing by local library capital facility areas, including, most recently, the Camano Island Library Capital Facility Area in 2014.

Articles and Presentations

- Panelist, "Theories of Liability in SEC Enforcement Actions," National Association of Bond Lawyers Institute, 2023
- Panel Moderator, "Post-Issuance Compliance", Washington Health Care Facilities Authority Borrower's Conference, 2019.
- Panel Chair (2019, 2017) and Panelist (2016), "Health Care Facilities - Non-Tax Matters", National Association of Bond Lawyers Bond Attorneys Workshop.
- Speaker, Presentation on authority board roles and responsibilities at the Quad State Conference of Health Finance Authorities, 2018.
- Chair (2017) and Panelist (2016), "Health Care Facilities- Non Tax Matters," National Association of Bond Laywers Bond Attorneys Workshop.
- Co-Author, "Tax-Exempt Bond Financing and Long Term Financing," Chapter 22, *Washington Health Law Manual – Third Edition*.
- Speaker, "SEC Rules and Issuing Bonds," Washington Association of Prosecuting Attorneys Summer Training Program, 2015.
- Speaker, "When to Call an Attorney, Who to Call and Other Burning Issues," Washington State Public Library Directors' Meeting, 2015.
- Speaker, "Washington State (and Federal Tax) Law and Friends of the Library: What Friends Groups Need to Know," Working Together for Libraries Friends & Boards Forum, 2015.
- Moderator, "Bank Credit and Direct Purchase" and "Tax-Exempt Financing Basics," 1st Annual Washington Health Care Facilities Authority Borrower Education Forum, 2015.
- Panelist, "When Your Flesh Crawls: Aberrant Behaviors in the Library," Oregon Library Association/Washington Library Association Joint Meeting, April 2013.
- Panelist, "Call the Medic: Anatomy of a Bankruptcy," National Association of Health and Higher Education Facilities Authorities Spring Conference, April 2013.
- Chair and Panelist, "Tax-Related Disclosure Issues," National Association of Bond Lawyers Tax and Securities Law Institute, 2005.

Professional and Civic Involvement

- Kitsap Regional Library Board of Trustees
President, 2014 - 2015 and 2020-2021
Trustee, 2012 - 2021

- National Association of Bond Lawyers
- Washington State Society of Healthcare Attorneys
- Healthcare Financial Management Association
- American Bar Association, State and Local Government Law Section
- King County Bar Association ("KCBA")
 - President, 1997 - 1998
 - First Vice President, 1996 - 1997
 - Second Vice President, 1995 - 1996
 - Treasurer, 1993 - 1995
 - Chair, Young Lawyers Division, 1989 - 1990
- Washington State Association of Municipal Attorneys
- Washington State Bar Association, Health Law Section; Indian Law Section
- Oregon State Bar
- Seattle Clemency Project
 - Pro Bono Counsel

Honors / Awards / Prior Experience

- Repeatedly recognized by *The Best Lawyers in America*® in the field of Public Finance Law, most recently for 2024.
- Named the 2021 *Best Lawyers in America*® Public Finance Law "Lawyer of the Year" in Seattle.
- Acritas Stars - Independently Rated Lawyer, 2020
- A/V Preeminent Lawyer, Martindale Hubbell
- KCBA's "2001 Helen Geisness Award for Exemplary and Distinguished Service"
- Economic Development Council of Seattle and King County's "Achievement Award for Outstanding Service in Economic Development in King County, 1990"
- Owner, Gottlieb Fisher PLLC, 1997 - 2013
- Partner, Riddell Williams Bullitt & Walkinshaw, 1986 - 1997
- Associate, Riddell Williams Bullitt & Walkinshaw, 1980 - 1986

Education

- J.D. Harvard Law School, 1980
- B.A., Columbia University, summa cum laude, 1976
Phi Beta Kappa

Bar/Court Admissions

- Washington State Courts
- Oregon State Courts
- U.S. District Court for the Western District of Washington



Personal

- Seattle Symphonic Band, Tubaist, 1982 - present