

DETAILED INVITATION FOR EXPRESSION OF INTEREST (EOI) FOR SUBMISSION OF RESOLUTION PLANS FOR GAYATRI PROJECTS LIMITED

A. Background of the Corporate Debtor:

1. Gayatri Projects Limited (“GPL” or “the Corporate Debtor”), having corporate identification number of L99999TG1989PLC057289, was incorporated on 15.09.1989, with its Registered Office at TSR Towers, B-1 6-3-1090, Rajbhavan Road, Somajiguda Hyderabad- 500082. Shares of GPL are listed on the Bombay Stock Exchange (BSE) and National Stock Exchange (NSE).
2. Gayatri Projects Ltd. is the flagship company of the well diversified Gayatri Group that has interests in infrastructure, power, hospitality, real estate and industry. Established in 1963 as a partnership firm specializing in irrigation construction projects, it has now established itself as one of India’s leading infrastructure companies with a rich and diverse experience and expertise in both construction and ownership of infrastructure assets. The company has a strong presence in the EPC (Engineering Procurement and Construction) construction of road, irrigation and industrial projects across India. Over the last 5 decades, the company has executed projects comprising over 6,842 Lane kms of roads and 3,981 Lane Kms in progress, 425 kms of irrigation canals including Field Channels and several industrial projects.
3. More details are available on the company website at - <https://www.gayatri.co.in/>
4. A Corporate Insolvency Resolution Process of GPL has been commenced vide order dated 15-11-2022 of the Hon’ble National Company Law tribunal, Hyderabad Bench in the case numbered as CP(IB) No. 308/07/HDB/2022

B. Invitation for Expression of Interest to submit Resolution Plan

In terms of the provisions of Section 25(2)(h) of the Insolvency and Bankruptcy Code read with Regulation 36A of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons), 2016 (“**the CIRP Regulations**”), the Resolution Professional hereby invites Expression of Interest (“**EOI**”) to submit a Resolution Plan(s) for the Corporate Debtor, from the interested and eligible Prospective Resolution Applicants (“**PRAs**”) who fulfil the eligibility criteria as set out in this document.

C. Refundable Earnest Money Deposit (“EMD”)

Each prospective resolution applicant is required to provide a refundable EMD of INR. 25,00,000/- along with the EOI application by way of Demand Draft in the name of Gayatri Projects Limited, payable at Hyderabad or electronic transfer to the following account:

| | |
|----------------|------------------------------|
| Bank Name | Canara Bank |
| Account Name | Gayatri Projects Limited |
| Branch Address | Somajiguda Branch, Hyderabad |
| A/c No | 120002662584 |
| IFSC | CNRB0001787 |

For PRAs who are not included in the final list issued by the RP, the deposit shall be refunded within 2 weeks of claim for refund made by such person after the issuance of the final list.

For PRAs who are included in the final list issued by the RP, and who have not submitted a plan by the last date as specified by the RP, the deposit shall be refunded within 2 weeks of the claim for refund made by such person.

For a PRA whose plan has been rejected by the CoC and who does not intend to improve upon or modify such rejected plan, the deposit shall be refunded within 2 weeks of claim for refund made by such person. A PRA who has made a claim for refund of the deposit shall automatically forfeit any right to continue to be a part of the resolution process in any manner whatsoever, unless permitted by the RP/CoC subject to applicable provisions of the IBC 2016.

D. Eligibility Criteria for Prospective Resolution Applicants

The eligibility criteria for PRAs, as approved by the CoC in accordance with Section 25(2)(h) of the Code is as follows:

1. Constitution, Category and Structure

- (a) A PRA may be any individual (resident of India, foreign national, non-resident Indian or a person of Indian origin, as defined under Foreign Exchange Management Act, 1999 and any related amendments thereto), trust, co-operative society, private limited company, public limited company, LLP, sole proprietary firm or a partnership firm, or a combination of any of the foregoing, whether registered in India or outside India, which is eligible to invest in India under the laws of India.
- (b) A PRA, in case of joint bids, may be a consortium, a joint venture (existing or proposed), a Special Purpose Vehicle (existing or proposed) or any other combination allowed under the laws of India. The proposed shareholding in the Corporate Debtor by the PRA may be held in its own name (in case of proposal by a single person or entity), or one or more members of the joint bid or their associate entities however, the lead member of consortium or JV, either by itself or through its associates, shall hold at least 26% of the equity shares of the Corporate Debtor. If the shareholding is proposed to be held by such associate entities, the details of entities and their consent to subscribe to such shareholding will need to be enclosed with the EOI.
- (c) In the event the PRA is a Consortium, it should fulfil the following requirements:
 - (i) The consortium would be required to have a lead consortium member identified upfront which shall be the entity with the single largest equity participation in the consortium with authority to bind, represent and take decisions on behalf of the Consortium.
 - (ii) In the event the consortium is made up of body corporates, the net worth of the consortium shall be calculated as the weighted average of the net worth of the individual members (value of any negative parameter shall be considered as nil). Provided that only such portion of their net worth as is proportionate to their shareholding in the consortium will be considered towards the qualification criteria under the EOI.
 - (iii) In the event the consortium is made up of FIs the minimum AUM of consortium shall be calculated as weighted average of individual member's AUM or committed funds available for investment/deployment in Indian companies. Provided that only such

portion of their AUM/committed funds as is proportionate to their shareholding in the consortium will be considered towards the qualification criteria under the EOI.

- (iv) In the event the consortium is made up of a mix of strategic investors & financial investors viz. comprising body corporates, FIs/funds/private equity investors/non-banking financial institutions/any such other applicants, the qualifying criteria shall be testified as follows – either the SI members should meet the eligibility criteria applicable to SIs based on their weighted share within the SI category or the FI members should meet the eligibility criteria applicable to FIs based on their weighted share within the FI category.
- (v) In the event the lead consortium member is not in a position to enlist the other consortium members, then the lead consortium member shall be considered to be the sole PRA for the purpose of determining eligibility under the EOI.
- (vi) Any SI/FI can participate in only 1 (one) consortium or can submit only 1 (one) EOI.
- (vii) All the members of the consortium shall be jointly and severally responsible for legal compliance and compliance with the terms of the invitation for EOI, the RFP and the Resolution Plan.
- (viii) RP & CoC reserve the right to request further information for the purpose of determining eligibility and qualification of PRAs at any stage.
- (ix) Any entity which has been barred or blacklisted or put under any prohibition or restraint of a similar nature by the Central Government, a State Government, or any entity controlled by any such Government as on the date of submission of the EOI, would not be eligible to submit the EOI, either individually or as member of a Consortium and if any such restraint or prohibition is imposed after the submission of the EOI, then such PRA shall be disqualified.

2. Technical Criteria

- (a) A prospective resolution applicant, directly or through an affiliate / group company, should preferably have experience in a business line similar to that of GPL.
- (b) In case where the prospective resolution applicant does not have experience in a similar business line, he will need to demonstrate, to the satisfaction of the CoC, the capability to acquire and / or hire or otherwise obtain the required skill sets and domain knowledge.

3. Financial Criteria

(a) In case of Individuals or Firms or Body Corporates:

Minimum Tangible Net Worth (“TNW”) of INR 350 Crore (Rupees Three Hundred and Fifty Crore) as of 31st March, 2022 based on the latest consolidated audited financial statements of the entity and as certified by statutory auditors / Chartered Accountant as the case may be.

Tangible Net Worth shall be as defined under Sec 2(57) of the Companies’ Act, 2013 which as on date reads as under:

“net worth” means the aggregate value of the paid-up share capital and all reserves created out of the profits, securities premium account and debit or credit balance of profit and loss account], after deducting the aggregate value of the accumulated losses, deferred expenditure and miscellaneous expenditure not written off, as per the audited balance sheet, but does not include reserves created out of revaluation of assets, write-back of depreciation and amalgamation

(b) In case of Financial Entities:

- (i) Minimum Asset Under Management (“AUM”) of INR 1,500 Crores (Rupees One Thousand Five Hundred Crores) as of 31st March 2022; or
- (ii) Committed funds available for investment/deployment in Indian companies or Indian assets of INR 1000 Crores or more as of 31st March, 2022.

Financial Entities would include Banks, Financial Institutions, Private Equity Funds, Venture Capital Funds, Investment Funds, Non-banking Finance Companies, Asset Reconstruction Companies, Foreign Investment Institutions etc

4. Calculation of Financial Criteria in cases of Prospective Resolution Applicants forming Consortium / Joint Ventures

- (a) In case the consortium is of Body Corporates, or Body Corporates and Individuals / Firms, Tangible Net Worth of consortium shall be calculated as weighted average of individual member’s TNW (value of negative TNW members shall be considered as NIL) based on their proposed shareholding in the consortium.
- (b) In case the consortium is of FIs/Funds/PE Investors/NBFCs/Any other applicants, the minimum AUM of consortium shall be calculated as weighted average of individual member’s AUM or Committed Funds available for investment/deployment in Indian companies.
- (c) In case the consortium is of body Corporates/FIs/Funds/PE Investors/NBFCs/any other applicants, the qualification criteria for NW/AUM/Committed Funds would be in proportion to their shareholding in the consortium. All the consortium members should satisfy the criteria independently.
- (d) No change in lead member or any member whose financials have been used to meet the criteria set out herein shall be permitted after the last date for submission of EOIs.
- (e) In the event the consortium is made up of a mix comprising body corporates, FIs / funds / private equity investors / non-banking financial institutions / any other applicants, the eligibility criteria applicable to the lead member shall be considered
- (f) Any prospective resolution applicant can participate in only 1 (one) Consortium and / or can submit only 1 (one) EOI.
- (g) Neither, the prospective resolution applicant including any consortium member, group company, affiliate, chief executive officer, any of the directors / manager / key managerial personnel of the interested party or their affiliate should have been convicted by a court of law or indicted nor any adverse orders should have been passed by a regulatory authority which could cast a doubt on the ability of the prospective resolution applicant to undertake the transaction or which relates to a grave offence that outrages the moral sense of the community in regard to matters, as may be determined in accordance with applicable law.

5. Disqualification Criteria

Without prejudice, a prospective resolution applicant may be disqualified and its EOI or Resolution Plan may be excluded from further consideration for non-compliance with the terms hereof or for any of the reasons listed below. Where the prospective resolution applicant is a consortium, none of the members should be subject to disqualification under the terms of this document. The disqualification criteria shall include:

- (a) Ineligibility in terms of Section 29A of the Code;

- (b) Material misrepresentation in the EOI or the proposal or failure to provide the information required to be provided in accordance with the terms of the detailed invitation or request for resolution plans;
- (c) The RP/CoC are of the view that the prospective resolution applicant has not satisfied the eligibility criteria approved by the CoC. Without prejudice to the generality of the above, the criteria may include among others, the track record (financial, operational strength, turnaround experience or otherwise) of the interested party, its financial strength, etc;
- (d) Any information regarding the prospective resolution applicant which becomes known to the RP or the CoC which, in the sole opinion of the CoC, is detrimental to the proposed transaction and / or to the interests of the Corporate Debtor and its stakeholders.

E. Submission of EOI

Any interested prospective resolution applicant who is eligible in accordance with the eligibility criteria as specified by the CoC, may submit EOI in the format as set out in **Annexure A** on or before 25-05-2023 (18:00 Hrs IST). It may be noted that the EOI shall be unconditional and accompanied by:

- (a) All the details / information of the Applicant along with supporting documents set out in **Annexure B** hereto.
- (b) An undertaking by the prospective resolution applicant that it does not suffer from any ineligibility under Section 29A of the Code as set out in **Annexure C** and relevant information and records to enable an assessment of ineligibility under Section 29A of the Code.
- (c) An undertaking by the prospective resolution applicant that it meets the eligibility criteria specified by the CoC as set out in **Annexure D**.
- (d) An undertaking by the prospective resolution applicant that every information and records provided in expression of interest is true and correct and discovery of any false information or record at any time will render the applicant ineligible to submit resolution plan and attract penal action under the Code as set out in **Annexure D**.
- (e) An undertaking by the prospective resolution applicant to the effect that it shall maintain confidentiality of the information and shall not use such information to cause an undue gain or undue loss to itself or any other person and comply with the requirements under sub-section (2) of Section 29 of the Code as set out in **Annexure D**.
- (f) Other relevant records in evidence of meeting the criteria specified herein.

The prospective resolution applicants shall submit the EOI along with the required documents in a sealed envelope in hard copy along with the relevant Annexures, to the following address by post or courier or deliver in person to:

Sai Ramesh Kanuparthi
Resolution Professional for Gayatri Projects Limited
IP Reg. No. IBBI/IPA-001/IPP00910/2017-2018/11510
Address: Plot no.6-B, Beside TDP office, Road No. 2,
Banjara Hills, Hyderabad – 500034
Process specific Email Id: gplcirp@gmail.com
Regd. Email Id: info@ksrfms.com

Additionally, a soft copy of the EOI along with above-mentioned documents should also be mailed to gplcirp@gmail.com. The RP may seek any clarification and additional information or document, in addition to material on record, from prospective resolution applicant for conducting due-diligence to ensure compliance w.r.t. eligibility in accordance with the applicable provisions of the Code.

It may be noted that any EOI received after 25-05-2023 (18:00 Hrs IST) shall be rejected without any prejudice.

ANNEXURE-A
{ On the Letterhead of the Entity Submitting the EoI }

EXPRESSION OF INTEREST

Date: _____

To,

CA Sai Ramesh Kanuparthi
Resolution Professional for Gayatri Projects Limited
Plot no.6-B, Beside TDP office, Road No. 2,
Banjara Hills, Hyderabad – 500034

Subject: Expression of Interest (“EoI”) – for submission of Resolution Plan of “GAYATRI PROJECTS LIMITED” under Corporate Insolvency Resolution Process (CIRP)

Dear Sir,

In response to the advertisement in *Business Standard and Mana Telangana and/or IBBI website* dated 10-05-2023 inviting Expression of Interest as captioned above (“**Advertisement**”), we hereby submit an EOI for the submission of resolution plan of GAYATRI PROJECTS LIMITED under CIRP.

We confirm that we have understood the requirements and terms and conditions for submission of this EOI and further Resolution Plan for the Corporate Debtor.

We have set out the information required in the format prescribed as an Annexure to this EOI.

We undertake that the information furnished by us in this EOI and in the Annexures is true, correct, complete and accurate. Further, we agree and acknowledge that:

- (a) the EOI will be evaluated based on the information provided in the Annexures to determine whether we qualify and are eligible to receive a request /invitation to submit a Resolution Plan;
- (b) the RP/the CoC reserve the right to determine at their sole discretion, whether or not we qualify for the submission of the proposal and may reject the EOI submitted by us without assigning any reason whatsoever;
- (c) the RP/the CoC reserve the right to request for additional information or clarification from us for the purposes of the EOI and we shall promptly comply with such requirements. Failure to satisfy the queries of RP/CoC within the given timelines may lead to rejection of our submission pursuant to EOI.
- (d) Submission of this EOI alone does not automatically entitle us to participate in the next stage of the bid process.
- (e) We would comply with the eligibility criteria pertaining to equity holding and control i.e. we will hold not less than 75% equity in the Corporate Debtor either directly or through a Special Purpose Vehicle (SPV) to be incorporated and where the investment is routed through such SPV, we will hold 100% equity in such SPV.
- (f) Further any change in the consortium or any material change affecting the consortium members ability to perform in consortium shall be intimated within 3 business days of such change to the RP, and our continuation in the EOI and further process after such change will be subject to the sole discretion of CoC and RP.

- (g) No change will be allowed in the lead member of the consortium and also after the submission of the proposal by the Consortium.
- (h) We are not an ineligible person in terms of the provisions of Section 29A of the IBC. Also, we are a fit and proper person and not under any legal disability to be a promoter under the applicable laws including listing agreements, stock exchange requirements and SEBI regulations and guidelines.
- (i) The following Annexures are submitted along with our EOI:
 - a. Details/Information as per Annexure-B
 - b. Undertaking under Sec.29A of IBC,2016 as per Annexure -C
 - c. Prospective Resolution Applicant Undertaking as per Annexure-D

Sincerely yours,

On behalf of *[Insert the name of the entity submitting the EOI]*

Signature: _____

Name of Signatory:

Designation:

Company Seal/Stamp

Annexure- B

1. Name and Address:

- a. Name of the Firm/Company/Organization/ Other Applicant:
- b. Address:
- c. Telephone No:
- d. Fax:
- e. Email:
- f. PAN/CIN:

2. Date of Establishment (if any):

3. Nature of Establishment: [Body Corporate OR Financial Institution / Funds / PE Investors] (Please choose one)

4. Core Area of Expertise:

5. Contact Person:

- a. Name:
- b. Designation:
- c. Telephone No:
- d. Mobile No:
- e. Email:

6. Company/FI Profile:

- a. Company Financial Profile (consolidated / standalone as applicable):

[Note: The Company profile should necessarily include net worth and revenue numbers of the preceding three years. Where the entity submitting the EOI is a financial investor / fund entity, please provide details pertaining to 'assets under management' and/or 'committed funds' for the preceding five years or the committed funds available as on March 31 2022, for investment.]

For Body Corporate (if for group, give separately for each company)

| <i>INR Crores</i> | <i>FY22</i> | <i>FY21</i> | <i>FY20</i> |
|-------------------|-------------|-------------|-------------|
| <i>Revenue</i> | | | |
| <i>Net Worth</i> | | | |

For Financial Institutions / Funds / PE Investors (if for group, give separately for each entity)

| <i>INR Crores</i> | <i>FY22</i> | <i>FY21</i> | <i>FY20</i> | <i>FY19</i> | <i>FY18</i> |
|-------------------------|-------------|-------------|-------------|-------------|-------------|
| Assets Under Management | | | | | |

- b. Names, DIN and PAN of Directors including Independent Directors:
- c. Experience of the Company in the relevant sector:
- d. Names of key lenders, if any, to the Company or its affiliates.
- e. History, if any, of the Company or affiliates of the Company being declared a wilful defaulter, non-cooperative borrower, non-impaired asset or nonperforming asset.
- f. Any other relevant details which would be useful for the RP to evaluate the bid and help to shortlist for the next stage in the process.
- g. Ownership Details:
- h. Proof of Identity and Address:

Note: Applicant shall submit the following documentary proofs as a part of this Annexure:

1. Applicable to Body Corporate

- a. Audited financial statements for last 3 financial years;
- b. Certificate from Statutory Auditors certifying net worth and turnover of the last 3 financial years;
- c. Copy of Certificate of Registration/Incorporation and latest Constitutional Documents (Articles and Memorandum of Association) of the Applicant.

2. Applicable to Financial Institutions / Funds / PE Investors

- a. Audited financial statements for last 3 financial years;
- b. Certificate from Statutory Auditors certifying Assets under management as at end of last 3 financial years;
- c. Copy of Certificate of Registration/Incorporation and latest Constitutional Documents (Articles and Memorandum of Association) of the Applicant;
- d. Documentary evidence for Funds available for deployment as on 31.03.2021 and 31.03.2022 respectively

3. Details of Consortium/ Group Members:

| Name of the Member/Entity | % of share in the Consortium/Group | Nominated as Lead (Y/N) |
|---------------------------|------------------------------------|-------------------------|
| | | |
| | | |
| | | |

[Note A: In case of Consortium or Group Applicants, all the details set out above are to be provided for each member/entity of the Consortium/Group as the case may be]

ANNEXURE -C

**UNDERTAKING FOR NO DISQUALIFICATION UNDER SECTION 29A OF THE
INSOLVENCY AND BANKRUPTCY CODE, 2016**

[To be stamped for the adequate amount as per the applicable stamp laws]

To,
CA Sai Ramesh Kanuparthi
Resolution Professional for Gayatri Projects Limited
Plot no.6-B, Beside TDP office, Road No. 2,
Banjara Hills, Hyderabad – 500034

Dear Sir,

Sub: Resolution Applicant’s undertaking under the Insolvency and Bankruptcy Code, 2016 (“the Code”) and the rules and regulations prescribed thereunder confirming no disqualification under Section 29A of the Code.

Pursuant to the advertisement dated 10-05-2023 inviting Expression of Interest (“EOI”) from Prospective Resolution Applicants in relation to the corporate insolvency resolution process of M/s. Gayatri Projects Limited (“**Corporate Debtor**”), I/ We, [Insert name], the Prospective Resolution Applicant, hereby solemnly affirm and confirm that:

1. We, or any other person acting jointly or in concert with us, or connected with us, have not attracted any of the disabilities enumerated under Section 29A of The Insolvency and Bankruptcy Code, 2016 that has, or would have, the effect of rendering us to be ineligible to submit a Resolution Plan for GPL.
2. We hereby, irrevocably and unconditionally undertake that, I/we shall, promptly notify the Resolution Professional, as and when any of the declarations set out in Clause A is violated / does not hold good, in respect of the Applicant / connected persons or if the Applicant / connected person becomes subject to any disability stipulated in terms of Section 29A of the IBC, during the CIRP of GPL.
3. In respect of any dispute, action, suit or proceeding relating to this Declaration-cum-Undertaking, we agree to submit to the exclusive jurisdiction of the Hon’ble National Company Law Tribunal, Hyderabad Bench.

IN WITNESS WHEREOF, the Applicant has caused these presents to be executed on the date, month and year herein below written.

SIGNED AND DELIVERED BY:

Mr. _____

Mr. _____

Date: _____

Place: _____

AFFIDAVIT

I, _____, aged _____ years, currently residing at _____
_____ having PAN _____, on behalf of (name of the Applicant) under
authorization given to me vide [Resolution of the Board of Director/authority letter/power of attorney
of (name of the Applicant)] dated _____, do solemnly affirm and state as follows:

1. That, the contents of the declaration cum undertaking, as provided above are correct, true, valid and genuine.
2. That, no information / details, has been concealed while signing the declaration cum undertaking and there are no further facts to be disclosed to determine eligibility of [name of the Applicant] in terms of Section 29A of the IBC.

Solemnly, affirmed at _____ on this ____ day of _____ 2023

Before me,

Notary

Deponent's signature

VERIFICATION

I, the Deponent hereinabove, on behalf of [name of the Applicant], do hereby verify and affirm that the contents of paragraph 1 to 2 of this affidavit are true and correct to my knowledge and belief and no material facts have been concealed there from.

Verified at _____ on this _____ day of _____ 2023

Deponent's signature

Note:

a) In case of Consortium Applicant, the EOI shall be signed by each member.

b) The person signing the EOI and other supporting documents should be an authorised signatory supported by necessary board resolutions / authorization letter / power of attorney

ANNEXURE-D

FORM OF UNDERTAKING TO BE PROVIDED BY PROSPECTIVE RESOLUTION APPLICANT

[To be stamped for the adequate amount as per the applicable stamp laws]

Prospective Resolution Applicant's Undertaking

To,
CA Sai Ramesh Kanuparthi
Resolution Professional for Gayatri Projects Limited
Plot no.6-B, Beside TDP office, Road No. 2,
Banjara Hills, Hyderabad – 500034

Dear Sir,

Sub: Prospective Resolution Applicant's undertaking in relation to the Expression of Interest in the Corporate Insolvency Resolution Process of Gayatri Projects Limited ("Company").

1. We, [Insert name of the Prospective Resolution Applicant] ("**Prospective Resolution Applicant**"), refer to the Paper Advertisement dated 10-05-2023 inviting expressions of interest ("**EOI**") and undertake and affirm that:

- a) the Prospective Resolution Applicant meets the criteria specified by the Committee of Creditors of the Company under clause (h) of sub-section (2) of section 25 of the Insolvency and Bankruptcy Code, 2016 ("**the Code**") and the relevant records in evidence of meeting the said criteria under this clause are attached herewith.
- b) the Prospective Resolution Applicant does not suffer from any ineligibility under section 29A of the Code to the extent applicable and relevant information and records to enable an assessment of is the same are attached herewith
- c) the Prospective Resolution Applicant undertakes that it shall intimate the RP forthwith if it becomes ineligible at any time during the corporate insolvency resolution process;
- d) all the information and records provided in expression of interest are true and correct and discovery of any false information or record at any time will render the Prospective Resolution Applicant ineligible to submit resolution plan, forfeit any refundable deposit and attract penal action under the Code; and
- e) the Prospective Resolution Applicant shall maintain confidentiality of the information and shall not use such information to cause an undue gain or undue loss to itself or any other person and comply with the requirements under sub-section (2) of section 29 of the Code.

2. We further undertake and confirm that the EOI submitted by us is unconditional.

Yours Sincerely,

On behalf of

[Insert the name of the entity submitting the EOI]

_____ Name of Signatory:

Designation:

Company Seal/Stamp

Note:

(a) In case of Consortium applicant this undertaking shall be signed by each member.

(b) The person signing this undertaking and other supporting documents should be an authorised signatory supported by necessary board resolutions/ authorization letter/ power of attorney.