



Michael E. Lefkowitz Member

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Areas of Practice

Transactional Real Estate Law
Real Estate Leasing, Contracts,
Financing
Real Estate Development
Mortgage Foreclosure/Workout

Honors and Awards

- Selected for inclusion in New York Super Lawyers, 2012 - present

Education

Benjamin N. Cardozo School of Law

- J.D. – 1989

Syracuse University

- B.A. – 1986

Bar Admissions

- Connecticut, 1989
- New York, 1990
- U.S. District Court Southern District of New York, 1990



Michael E. Lefkowitz joined Rosenberg & Estis, P.C. in 1989 and is a member with the firm's Transactional Department. Over the past 20 years, Mr. Lefkowitz has been involved in many aspects of the firm's activities, including litigation, appeals and administrative law.

Mr. Lefkowitz specializes in representing clients in commercial real estate transactions. His focus for many years has been representing lenders and borrowers in completing financing transactions, and workouts of loans on troubled assets. Since joining Rosenberg & Estis, he has greatly expanded the firm's expertise in this sector. Mr. Lefkowitz has been working closely with lenders and borrowers on creative solutions to restructure loans and rework the debt on troubled real estate assets, often avoiding the lengthy and costly foreclosure and bankruptcy process.

Mr. Lefkowitz also represents commercial property owners, providing his legal expertise in all other aspects of real estate including leasing and purchase and sale transactions. He worked with the insurance market following the events of September 11, 2001 and Hurricane Sandy assisting many insurance companies in assessing the loss measure of many downtown buildings including the World Trade Center Complex. He continues to represent insurers in connection with complex real estate valuations, soft cost claims and rental value losses.

Mr. Lefkowitz is also an active principal in a family owned real estate business. The company owns more than one million square feet of retail, office and industrial real estate throughout the U.S. Mr. Lefkowitz's experience with managing and developing his own properties has given him an understanding of all the issues concerning commercial real estate from a number of different perspectives. His broad skill set provides him with the knowledge of the numbers behind a deal, the real value of a project, and whether a transaction truly makes sense.

Notable Work

- United States:** Representing a national shopping center investor in the purchase and sale of retail properties across the United States, including New York, New Jersey, Maryland, Florida, Missouri, etc.
- Manhattan, NY:** Represented the Senior Lender in a \$22.8 million first mortgage loan refinancing and Mezzanine Lender in a \$10 million mezzanine loan refinancing on a condominium conversion project in the Gramercy Park area of Manhattan.
- Queens, NY:** R&E served as legal counsel to The Durst Organization on the acquisition and financing of the development site of Queens Plaza Park in New York City. The project is a 77-story residential tower in the Long Island City submarket of Queens. Queens Park Plaza will feature approximately 1,000 residential units in the 1 million-square-foot, 77-story tower. Also, this purchase includes the historic Queens Clock Tower Building.
- Greenville, South Carolina:** Rosenberg & Estis, P.C. represented Garrison Investment Group on the sale of 201 and 651 Brookfield Parkway, Greenville, South Carolina for a total purchase price of \$25,000,000.

- **United States:** Represented a major NYC based private equity fund on the sale of 4 senior living facilities located in Michigan, Oklahoma, Tennessee, and Alabama for a total sale price of \$180,000,000. The transaction included the assignment to purchaser of \$100,000,000 in mortgage indebtedness.
- **United States:** Represented a major NYC based private equity fund on the sale of 4 senior living facilities located in Michigan, Oklahoma, Tennessee, and Alabama for a total sale price of \$180,000,000. The transaction included the assignment to purchaser of \$100,000,000 in mortgage indebtedness.
- **East 10th Street, Manhattan, NY:** Represented a major developer in the \$125 million acquisition of apartment buildings in downtown Manhattan.
- **Manhattan, NY:** Represented the purchaser of two Manhattan apartment properties located at 85 th E. 10 th St. and 112-120 E. 11 th St. The two properties, containing 151 units in total, were purchased by a Park Avenue-based LLC for \$122.5 million, selling for \$75.4 and \$52.1 million, respectively.
- **Corvallis, Oregon:** Represented a fund in the sale of a research center near a major university.
- **1800 Park Avenue, Manhattan, NY:** Served as legal counsel to the Durst Organization in connection with various transactions relating to the East Harlem development site at 1800 Park Avenue (located between 124th and 125th Streets).
- Preferred Equity investment in East End Hotel redevelopment
- \$485M sale of two upper east side apartment buildings
- Sale of Highline area development site for record price per square foot
- Representative Insurance Adjustment/Consultant Assignments (retained by insurers)
- Silverstein, 9/11 claim
- Deutsche Bank, 9/11 claim
- Federal Realty, Santana Row, San Jose, CA, Fire Loss
- Related Company, AOL/TW Center, Fire Loss
- Macklowe Properties, 501 Madison Avenue, Fire Loss
- Hurricane Sandy World Trade Center and South Street Sea Port Claims

Mr. Lefkowitz received his bachelor's degree in policy studies from Syracuse University and his J.D. from Benjamin N. Cardozo School of Law. He is licensed to practice law in New York and Connecticut. He is a member of the Syracuse University Whitman School of Management, Real Estate Advisory Board.

Classes/Seminars

- IMN's - New York Real Estate Private Equity & Capital Markets Forum (Doing Business in NYC-A Regulatory and Political Roadmap to Investing in Multifamily in NYC and the Suburbs Panel), March 28, 2018.
- IMN's Real Estate Mezzanine Financing & High-Yield Debt Forum (Non-Bank Lending) November 8, 2017.
- IMN's 2nd Annual Real Estate General Counsel's Forum (Property Management, Leases & Lease Restructuring), September 10-11, 2012.
- Law and the Financial Crisis Economic Regulation During Turbulent Times (Speaker), Syracuse University College of Law, Law Review Symposium.

Professional Associations and Memberships

- IR Global Member and East Coast Committee Representative