



## 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.S. – 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.

He 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.

Mr. Lefkowitz received his bachelor's degree in Policy Studies from Syracuse University and his J.D. from Cardozo Law School. 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.

### Selected cases and Representations

- 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

**Recent (2013-2014) Representative Matters**

- 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

**Classes/Seminars**

- IMN-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