

# Abraham Leitner

*Director*

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Abraham "Abe" Leitner is an internationally recognized tax lawyer who handles complex domestic and cross-border transactions for clients doing business in the U.S. and internationally, including in Canada, Europe, China, and the Middle East. In doing so, he often counsels multinational corporations on cross-border mergers and acquisitions.

Abe frequently structures international joint ventures involving real estate investments in the United States and abroad, advises real estate investment trusts (REITS) on their tax matters, and advises private equity funds and other real estate investors in connection with Section 1031 and other efficient exit strategies.

Since opportunity zones were added to the tax code in 2017, Abe has been at the forefront of these first-of-their-kind transactions, representing qualified opportunity zone funds, real estate developers, and lenders.

Abe is also particularly experienced in advising foreign governments, insurance companies, hedge funds, real estate developers, assisted living providers, manufacturers, and high net worth individuals.

Abe is the co-chair of the firm's Tax Group, and a sought-after writer and speaker. Prior to joining Goulston & Storrs, Abe was a New York-based Partner at a leading Canadian law firm recognized for its focus on business law. He is also the former Chair of the Young IFA Network Committee, IFA USA.

## **Accolades**

- Tax Trailblazer, *National Law Journal*, 2023
- New York Metro Super Lawyers, 2013-2024
- *Who's Who Legal*, Corporate Tax - Advisory, 2022, 2023

## **Affiliations**

- International Tax Institute

- Young IFA Network Committee, IFA USA Branch, Former Chair
- Foreign Activities of U.S. Taxpayers Committee, Tax Section of the American Bar Association
- Inbound U.S. Activities of Foreign Taxpayers and Outbound Foreign Activities of U.S. Taxpayers Committees, Tax Section of the New York State Bar Association
- International Fiscal Association
- Tax Club of New York City

## **Admissions**

- New York

## **Education**

- New York University (LL.M., 2000)
- Columbia University School of Law (J.D., 1996)
  - Harlan Fiske Stone Scholar
- Touro College (B.S., *summa cum laude*, 1992)

## **Representative Matters**

### **AXA IM Alts and its Affiliates in one of the Largest Industrial Portfolio Acquisitions of 2020**

Representation of AXA IM Alts and its affiliates in one of the largest industrial portfolio acquisitions of 2020. The portfolio consists of 27 assets in Chicago, Houston, Los Angeles, Central New Jersey, Dallas, South Florida, Southern New Jersey and Atlanta. In a significant step in its strategy to grow a U.S. wide logistics platform, AXA IM Alts, on behalf of clients and through a joint venture with Cabot Properties, Inc., acquired the 7,984,000 s/f portfolio for approximately \$875 million, through a share purchase of a REIT previously managed by Cabot Properties. Representation included all matters related to property diligence, structuring, joint venture, purchase, financing, tax and environmental considerations of the property, including tax and structuring issues relating to cross-border investments.

### **Act in Canada and U.S. for Syndicate of Underwriters**

Act in Canada and the U.S. for a syndicate of underwriters led by two investment banks in connection with the \$114M initial public offering of WPT Industrial REIT, Canada's only REIT focused exclusively on the U.S. industrial real estate sector.

### **Boston-Based Mall Developer Structuring \$150M Joint Venture**

Represented a Boston-based mall developer in structuring a \$150M joint venture with a large Canadian pension fund.

**Canada's Largest Real Estate Investment Trust (REIT) \$1.9B Sale to Blackstone**

Act for Canada's largest Real Estate Investment Trust (REIT) in its sale to Blackstone of its U.S. portfolio of 49 retail properties located in the Northeastern U.S. and Texas at a total sale price of \$1.9B.

**Canadian and U.S. Tax Counsel to a Canadian based Real Estate Investment Trust**

Act as Canadian and U.S. tax counsel to a Canadian based Real Estate Investment Trust (REIT) engaged in the ownership and management of predominantly industrial properties in North America and Europe in its conversion under a plan of arrangement to an international stapled-unit REIT with an initial (NYSE/TSX) market capitalization of \$1.8B. This company was the first REIT to qualify as a REIT for Canadian income tax purposes while holding both a Canadian and international portfolio; and also the first to achieve flow-through treatment for its U.S. portfolio by electing to be a partnership for U.S. purposes and utilizing a U.S. private REIT.

**Leading Gold Producer \$2.3B Acquisition by Newmont Mining Corporation**

Act for a leading gold producer in connection with its \$2.3B acquisition by Newmont Mining Corporation. The transaction was structured as a plan of arrangement providing for cash consideration and the spin off of shares of a new TSX-listed company holding exploration assets to the former shareholders of the client.

**Long-Term Ground Leases, Bond Financings, Tax and Joint Venture Work for Canadian Real Estate Developer**

Representation of a privately-owned, Canadian real estate development company in connection with its long-term ground leases, bond financing, tax, and joint ventures across the United States and Canada. Our team helps this client with legal matters across many industries including real estate, multi-family, hospitality, retail, industrial, and product manufacturing.

**Owner of Watergate in Connection with Contribution of the Property to a Partnership**

Representation of the owner of the iconic Watergate 600 building in Washington, D.C., in connection with the contribution of the property to a partnership controlled by Washington REIT in exchange for \$135M of consideration including units in the Washington REIT partnership

**Qatari Investment Firm Acquisition of Club Quarters Hotel in Washington, D.C.**

Representation of a Qatari investment firm in connection with its acquisition of a 161-room, full-service Club Quarters Hotel in Washington, D.C.'s Farragut Square.

**Real Estate Investment Management Firm \$560M Acquisition by Sun Life Financial**

Counsel for a premier real estate investment management firm operating in Canada and the United States in its acquisition by Sun Life Financial Inc. for a purchase price of \$560M.

**Real Estate Investment Management Firm Acquisition of Landon Butler & Co. and NewTower Trust Company**

Counsel for a premier real estate investment management firm operating in Canada and the United States in its acquisition of Landon Butler & Co. and NewTower Trust Company, the investor relations and capital-raising firm and trustee of the Multi-Employer Property Trust, an open-end commingled real estate equity fund that invests in a diversified portfolio of institutional-quality real estate assets in the United States and has in excess of \$6B in net asset value as of June 30, 2015.

**Real Estate Investment Trust Financing**

Act as U.S. tax counsel for the second largest REIT and the largest diversified REIT in Canada in connection with a bought deal financing pursuant to which it issued \$262M aggregate principal amount of stapled units and convertible debentures.

**Represented Federal Realty Investment Trust in Acquisition and Joint Venture for a \$345M Shopping Center Portfolio**

Represented Federal Realty Investment Trust in connection with the acquisition of and joint venture for a \$345M portfolio of shopping centers in Los Angeles, California.

**South Korean Investors Structuring \$305 Million Acquisition of Novo Nordisk**

Representation of a consortium of South Korean investors in connection with structuring its \$305 million acquisition of Novo Nordisk's 762,000-square-foot North American headquarters in Plainsboro, New Jersey, marking the largest single-asset sales in New Jersey in 2016.

**Tax-Exempt Investors Investing in Real Estate Properties**

Act as counsel in for tax-exempt investors investing in real estate properties across the US and advising on important tax and fractions rule considerations for such investors.

**U.S. Tax Counsel for Second Largest REIT and Largest Diversified REIT in Canada**

Act as U.S. tax counsel for the second largest REIT and the largest diversified REIT in Canada in connection with a bought deal financing pursuant to which it issued \$150M aggregate principal amount of stapled units.

**Under-Water Shopping Center Restructuring Loan**

Representation of the owner of an under-water shopping center owner in restructuring a loan that was in default and arranging for a new investor to be admitted and take control of the borrower in a manner that protected the borrower from adverse tax consequences.

## **My Goulston Story**

**About Goulston & Storrs**

Goulston & Storrs is a modern, vibrant firm where the practice of law is pursued with deep expertise, wide diligence and inspiring camaraderie. As an Am Law 200 law firm, we have a rich bench of lawyers, paralegals and business professionals collaborating across multiple disciplines and industries. Known for its roots as a real estate powerhouse, the firm includes leading

corporate, litigation, and private client and trust practices. With a deep dedication to keeping our clients' business goals clearly in view, our eyes are always focused on results.

When you become a partner at Goulston & Storrs, you will quickly see that everyone in the firm embraces the firm's core values of consensus, teamwork and communication. Our one-tier partnership empowers each partner to have a seat at the table and a voice in making decisions that impact the firm and the legal community. These attributes create the foundation for our ability to provide outstanding client service while producing excellent legal results. [Learn more about becoming a partner at Goulston and Storrs.](#)