



## GARY M. MARKOFF

PARTNER

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Gary M. Markoff is former managing partner of the firm and a member of the Corporate and Real Estate Departments.

He works with clients primarily on business, corporate and real estate transactions and bank financings. He joined the firm in 1984 with a background in accounting, having previously been a certified public accountant with the Boston office of Arthur Andersen LLP, where he gained experience auditing small business clients and doing tax planning and compliance work.

Gary represents all types of lenders, borrowers and investors. Many of his clients have developed or financed varieties of real property including multi-family and commercial condominiums, retail centers, office complexes, manufacturing and warehouse facilities. In addition, Gary has many years of experience representing companies in mergers and acquisitions and recapitalization, as well as advising on other corporate issues, including governance issues, stockholder and employment agreements, non-competition agreements, trade secrets and intellectual property rights.

As an integral part of his transactional practice, Gary is called upon to advocate for his clients in mediations involving contract disputes, shareholder disputes, corporate dissolutions, and family business separations. He is now available to act as a neutral to apply his 40 plus years of expertise in tax, real estate and corporate law to assist parties settle their disputes.

### PRACTICE AREAS

[Acquisitions & Dispositions](#)  
[Business Law](#)  
[Commercial Finance](#)  
[Development, Land Use and Permitting](#)  
[Real Estate](#)  
[Tax](#)

### INDUSTRIES

[Finance](#)  
[Manufacturing, Distribution & Logistics](#)  
[Nonprofit](#)  
[Real Estate](#)

### EDUCATION

Boston University, LL.M.,  
Taxation  
Boston College Law School,  
J.D.  
Cornell University, M.B.A.,  
Finance  
Oberlin College, B.A.,  
Economics

### BAR ADMISSIONS

Massachusetts

### EXPERIENCE

- Lenders and borrowers in various forms of debt and equity financings including real estate projects and secured and unsecured commercial loans for private and publicly held companies
- Lenders in structuring and closing sophisticated commercial loans, many of which are participated out or syndicated with other lenders
- Investors in and developers of real estate, including acquisition and sale, permitting, financing and construction

### ACCOLADES

- Included in Massachusetts *Super Lawyers*
- Listed in *The Best Lawyers in America*®
- Martindale-Hubbell Peer Review Rated: A/V Preeminent®

### SPEAKING ENGAGEMENTS

- "Managing Legal Teams Through Good Conflict," *Massachusetts Lawyers Weekly*, November 2020

Rhode Island  
U.S. Tax Court

- “Real Estate Loan Drafting Guidance: Massachusetts,” co-author, Thomson Reuters Practical Law Real Estate, 2020
- “A Misunderstood Source of Multifamily Lending,” *Banker & Tradesman*, November 2018
- “Many Options for a Successful Due Diligence Process,” *Banker & Tradesman*, October 2017
- “Should Lenders Care About The New Retainage Law?” *Banker and Tradesman*, November 2014
- “Work, Live, and Play Hard,” *Banker and Tradesman*, September 2013
- “Pitfalls of Tax-Deferred Exchanges in Real Estate,” *The Real Reporter*, March 2012
- “Commercial Lease Pitfalls Can Snare Local Lenders,” *Banker & Tradesman*, February 2012
- “Loan workouts,” speaker, Babson College Real Estate Finance class, November 2010
- “Why Banks Should Look at Equity Stakes in CRE,” *Banker & Tradesman*, April 2010
- “Careful with that mouse: ethical concerns of e-mail,” *Massachusetts Lawyers Weekly*, with Suzanne D. Wann, May 2009

## MEMBERSHIPS

- Massachusetts Bar Foundation
  - Society of Fellows, Life Fellow
- Boston Bar Association
- Real Estate Finance Association
- Rhode Island Bar Association

## COMMUNITY INVOLVEMENT

- American Jewish Committee, New England Chapter
  - Board of Trustees and former Chair of Nominating and Governance Committee
- The Rachel Molly Markoff Foundation
  - Co-founding trustee of this public charity formed to raise funds for childhood cancer research through the sale of art. [www.artingiving.com](http://www.artingiving.com).