

Associate, Chicago

Tax



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## Education

J.D., Harvard Law School, 2016

M.A., University of Notre Dame, 2013

B.A., University of Notre Dame, 2012

## Bar Admissions

Illinois

Lea Malewitz advises clients on a wide range of federal income tax planning matters. These matters include mergers, acquisitions, restructurings and reorganizations, REIT transactions, partnership transactions, private and public securities offerings, financings, private equity transactions, and investments by foreign investors in the U.S., including under the Foreign Investment in Real Property Tax Act.

Ms. Malewitz has represented clients in various tax-free and taxable acquisitions, dispositions, financings, spin-offs and restructurings, including:

- Hannon Armstrong Sustainable Infrastructure Capital Inc. in the revocation of its REIT election
- Fortress Transportation and Infrastructure Investors LLC in its spin-off of its infrastructure business
- RMR Mortgage Trust in its merger with Tremont Mortgage Trust
- Suntex Marinas Investors, LLC in connection with its recapitalization led by funds affiliated with Centerbridge Partners, L.P. and Resilient Capital Partners, LLC, and in connection with its REIT-compliant structuring
- Perella Weinberg Partners in its \$975 million de-SPAC business combination with FinTech Acquisition Corp. IV
- Apartment Investment and Management Company (an UPREIT) in its \$10.4 billion spin-off of Apartment Income REIT
- OUTFRONT Media Inc. as special REIT tax counsel in its \$400 million convertible preferred equity investment by affiliates of Providence Equity Partners and Ares Management Corporation
- Brookfield Asset Management in its \$6.8 billion acquisition of Forest City Realty Trust

Ms. Malewitz has worked with numerous REIT clients in transactional and operational planning. She also has worked with several multinational corporations and investment banks in connection with cross-border planning and U.S. tax reform. Additionally, she has experience assisting clients in obtaining private letter rulings and other matters before the IRS.

Ms. Malewitz also has an active *pro bono* practice through which she has represented asylum and U visa applicants, as well as various tax-exempt entities.