



Samuel S. Lee

New York

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Overview

Sam Lee is a commercial real estate finance attorney with more than 25 years of experience representing banks, life insurance companies, investment funds and other financial institutions in sophisticated financing transactions. His practice focuses on portfolio transactions, secondary market transactions and capital markets financings.

Sam regularly represents institutional lenders and investors in syndicated loans, securitized loans, CMBS loans, mezzanine financings, recapitalizations, restructurings and other complex financing structures involving multifamily, office, hospitality, self-storage, industrial and mixed-use assets throughout the United States.

Sam is particularly valued for his experience representing institutional lenders and investors in complex portfolio and capital markets transactions, and assisting them in evaluating strategic opportunities, structuring financing arrangements and managing investments across the lifecycle of an asset or financing structure.

Representative Matters

- Represented an investment bank in the establishment of a loan sale financing program enabling such investment bank to liquidate a number of its commercial mortgage and mezzanine assets by offering financing to the purchasers of such assets.*
- Represented a syndicate of lenders in the origination of mortgage loans with senior/subordinate mezzanine financing encumbering luxury apartment complexes located throughout the United States in connection with a leveraged buyout of the public company owning such complexes.*

- Represented an investment fund in the origination of mezzanine financing secured by equity interests in a portfolio of single family homes and development tracts.*
- Represented an investment fund in the acquisition, disposition and restructuring of a mezzanine loan secured by the equity interests in a hotel complex in Aruba.*
- Represented a life insurance company in the restructuring of syndicated mortgage financing secured by hotels located throughout the United States and also involving multiple tranches of mezzanine financing.*
- Represented an investment fund in the restructuring of mortgage financing secured by three mixed use commercial/residential apartment buildings in SoHo, New York.*
- Represented an investment fund in the acquisition, disposition, financing and refinancing of numerous multifamily apartment buildings, self-storage facilities and office buildings located in numerous states within the United States.*
- Represented an investment fund in the origination of mortgage financing to fund the remaining completion work on a hotel development property in Brooklyn, New York.*

Credentials

EDUCATION

- State University of New York at Buffalo, 1994, B.A., *cum laude*
- Hofstra University School of Law, 1998, J.D.
 - with distinction
 - Recipient of the Patricia Roberts Harris Fellowship
 - Recipient of the Association of the Bar of the City of New York Thurgood Marshall Fellowship
 - Hofstra Law Review, Articles Editor

BAR & COURT ADMISSIONS

- New York

Memberships

- Asian American Bar Association of New York
- National Asian Pacific American Bar Association

Awards & Recognition

- Listed, *The Best Lawyers in America*®, Real Estate Law, 2024-2027

News & Insights

- [AJ Sokoloff and Samuel Lee Mentioned in Crain's New York People on the Move](#)
September 18, 2026 | Media Mentions
- [126 Benesch Attorneys Recognized in 2027 Best Lawyers® Rankings](#)
August 20, 2026 | Press Releases
- [Commercial Mortgage Alert Highlights Benesch's Continued Growth with Addition of Reed Smith Real Estate Finance Team](#)
August 14, 2026 | Media Mentions