

Thomas P. Martin

Tom Martin has extensive experience in corporate, business and real estate law. He specializes in the representation of owners and developers in connection with the financing of commercial and industrial projects, particularly those involving tax-exempt industrial development revenue bonds or taxable adjustable rate notes. Tom has also advised many clients who have sought abatement from applicable state property taxes, especially those who have sought abatement under Act 198 of the Public Acts of 1974, as amended, the Plant Rehabilitation and Industrial Development Districts Act.

He has been involved as owner/developer's counsel in over 130 tax-exempt revenue bond or taxable adjustable rate note financings involving over \$350,000,000 of financing. Tom has developed relationships with bond counsel, commercial banks and investment bankers which enabled the Firm's clients to save time and money in the financing process.

"Cognizant of the global competition and economic difficulties facing businesses today, I work to assist clients to minimize their financing costs and tax burdens and allow them to maximize their opportunities to survive and flourish in these challenging economic times."

Tom's practice also includes advising clients on significant business transactions – the sale and purchase of businesses, the sale and purchase and leasing of real property and IRC Section 1031 "like-kind" exchanges. His primary roles are to evaluate the business needs of his clients, to provide advice on an entity structure and transaction structure that are most beneficial to the Firm's clients, to assist the clients with due diligence in connection with the transactions and to review and prepare transaction documentation – all in an efficient and cost-effective manner.

In more than 35 years of practice he has represented hundreds of clients in business transactions and brings to his clients not only the requisite experience and legal knowledge, but also the business experience borne of being a principal or business owner in the Firm or its predecessors for almost 30 years.

REPRESENTATIVE MATTERS

- Assisted the management of a manufacturing company client in purchasing the company's stock from its European parent company.
- Assisted an automotive parts manufacturer in the formation and capitalization of a joint venture limited liability company that manufactures specialty chemicals for the foundry and automotive industries.
- Negotiated purchase agreement for land on which a \$30,000,000-\$35,000,000 mixed-use development is planned.
- Negotiated road improvement agreement with local road commission for road improvements adjoining client's



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property

- Assisted upscale restaurant in downtown Detroit in obtaining loan financing.

HONORS & AWARDS

- Named Michigan "Super Lawyer" by Law & Politics® for Real Estate Law (2006, 2008, 2009)
- Listed as one of the "Top Lawyers in 2010" by dbusiness Business Journal.
- Listed in Super Lawyers, Corporate Counsel Edition, in its 2009 and 2010 nationwide list of leading lawyers in real estate law.
- AV-rated, Martindale Hubbell Law Directory. For over 100 years, Martindale Hubbell has published peer review ratings for attorneys. An AV rating is a combination of the Legal Ability Rating ("A" from very high to preeminent) and the General Ethical Standards Rating ("V" very high).

COMMUNITY & SOCIAL ACTIVITIES

- Varsity Assistant Basketball Coach, Clarenceville High School, Livonia, Michigan

EDUCATION

- College of the Holy Cross, A.B.
magna cum laude
- University of Michigan Law School, J.D.

BAR ADMISSIONS

- Michigan
- Massachusetts

COURT ADMISSIONS

- All Michigan courts
- All Massachusetts courts

PROFESSIONAL ACTIVITIES

- State Bar of Michigan (Real Estate Section)
- Massachusetts Bar Association

ARTICLES

- "Good News" for Religious Schools
- Taxable Bond Financing
- The "Speculative Building" Designation in Act 198
- The Upside of a Down Economy

SPEECHES

- Frequent speaker on Tax Abatements and Tax-Exempt and Taxable Bond Financing

PAMPHLETS

- Industrial Development Revenue Bond (IDRB) Financing for New and Existing Manufacturing Facilities

PRACTICE AREAS

- Business Law
- Real Estate Development
- Sports Law
- Environmental Law
- Construction Law