



Michael B. Lees
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Michael B. Lees | Partner & Transactional Department Chair

I aim to be more than a business attorney for my clients. Rather, I strive to be my clients' trusted advisor. Every time I work on a matter, whether big or small, I put myself in my client's shoes and consider my client as my teammate and partner in the matter. Whether it involves structuring a new business venture that achieves the most tax-favorable result, drafting and negotiating a purchase or sale transaction, or providing general business advice, I want my clients to achieve the best result every time.

Mr. Lees has substantial experience representing businesses (large and small), business owners, individuals and professionals regarding their corporate, partnership/LLC, tax, real estate, estate planning and other contractual matters. Mr. Lees received his B.S. in business administration with a double major in accounting and finance from the University of Arizona, his J.D. from the University of San Diego School of Law and his Masters in Law (LL.M.) in taxation, with distinction, from Georgetown University Law Center. Before joining Solomon Ward, Mr. Lees was a partner at Seltzer Caplan McMahon Vitek in San Diego. Mr. Lees currently serves as the firm's Transactional Department Chair. Mr. Lees is also an Adjunct Professor at the University of San Diego School of Law. A native of San Diego, Mr. Lees is actively involved in the San Diego community. He currently sits on the Board of Jewish Family Service and the University of Arizona Alumni Association.

Practice Areas

- Corporate & Business Law
- Real Estate
- Taxation
- Trusts & Estates Planning

Noteworthy Experience

- Prepare and negotiate purchase and sale agreements, development agreements, supplier agreements, marketing agreements, leases, employment and independent contractor agreements, joint venture agreements, co-ownership agreements, buy-in/buy-out agreements, confidentiality/nondisclosure agreements, proprietary rights agreements and other business contracts.
- Counsel existing and emerging companies regarding governance, operational matters, planning and tax issues.
- Plan, structure and prepare formation and operative documents for corporations, partnerships and LLCs, including complex joint ventures and investment funds requiring special tax allocations.
- Advise clients on various real estate matters including sales and acquisitions of real property, leases, development deals, easements, boundary disputes and Section 1031 tax-deferred exchanges.
- Represent clients in mergers, acquisitions and dispositions involving stock, partnership/LLC interests, business assets, goodwill, aircraft and vessels.
- Advise clients regarding the local, state, federal and international tax consequences of a wide range of corporate, business and real estate transactions.
- Represent clients in various financing transactions including the drafting and negotiation of promissory notes, loan documents, deeds of trust, assignments of rent, pledge agreements, security agreements, cross-default agreements and guaranty agreements.
- Assist clients in tax controversy matters involving the Internal Revenue Service, Franchise Tax Board and Board of Equalization
- Structure and implement tax-free reorganizations and spinoffs.
- Advise clients on their personal estate planning needs, including the preparation revocable trusts, irrevocable gift and insurance trusts, charitable trusts, family limited partnerships and limited liability companies.
- Advise clients regarding the formation and operation of nonprofit organizations, including public charities and private foundations.

Education

- Georgetown University Law Center, Master of Laws (LL.M.), Taxation, with distinction University of San Diego School of Law, J.D.
- University of Arizona, B.S., Accounting and Finance

Professional Achievements and Affiliations

- San Diego Business Journal's *SD500, Most Influential People in San Diego*, 2022
- Top 100 Leaders in Law Honoree 2022- *San Diego Business Journal*
- *San Diego Magazine's* Top Lawyers in San Diego® –Business/Corporate & Securities, 2019 2021
- Martindale-Hubbell AV Preeminent® Rated
- San Diego Daily Transcript Top 40 Under 40 Award, 2018
- San Diego Metro Top 40 Under 40 Award, 2018
- Transactional Department Chair, Solomon Ward Seidenwurm & Smith, LLP
- Jewish Community Foundation Professional Advisors
- State Bar of California
- San Diego County Bar Association
- United States Tax Court

Community Affiliations

- Adjunct Professor, USD School of Law
- Board Member, Jewish Family Service of San Diego Board Member, University of Arizona Alumni Association
- Member, Scripps Ranch Swim & Racquet Club
- Scripps Ranch Old Pros