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**Andrea (Andi)
Mandell**
Partner

Contact

+1 212.756.2174

andi.mandell@srz.com

919 Third Avenue

New York, NY 10022

Advises on the tax aspects relating to structured finance, securitization and fund formation and focuses on esoteric assets, including litigation funding, structured settlements, lottery receivables, secured and unsecured consumer loans and timeshare loans.

Andi has over 30 years of experience providing skilled tax advice to the securitization industry. She is recognized as an authority in the securitization of residential and commercial mortgage-backed securities and real estate structured finance, including the structuring of REO-to-rental financings, servicer advance facilities, debt re-packaging, securitization of non-performing and re-performing mortgage loans, re-securitizations, distressed asset funds and MSR purchases and sales.

She also has extensive experience advising tax-exempt entities, REITs, hedge funds and private equity firms.

Andi is a frequent writer and public speaker on tax-related regulatory developments affecting structured finance.

She is recognized as a leading tax lawyer by peer-review publications, including:

- Named as one of *Crain's New York Business* "Notable Women in Law"
- Ranked a Band 1 lawyer in Capital Markets: Securitization: Tax – USA – Nationwide by *Chambers USA*, with clients noting, "We would praise Andrea Mandell very highly as a creative tax lawyer," and "She has a lot of creativity: she looks at a problem, spins it around in her head and comes up with solutions for her clients."

Andi works with other industry leaders who are shaping the securitization industry. She is also a member of the Board of Directors of the Structured Finance Association (SFA), where she previously served four years as the Chair of the Tax Policy Committee.

For over a decade, Andi has been lead pro bono counsel to The Gary Sinise Foundation and was recently named to the GSF Board of Directors. She also serves as the Vice Chair of the Board of the Friends of Firefighters Foundation.

Practices

CREDIT AND DIRECT LENDING FUNDS

FINANCE

PRIVATE CREDIT

REAL ESTATE

STRUCTURED FINANCE

TAX

DERIVATIVES AND TRADING AGREEMENTS

Bar Admissions

Connecticut

New York

Education

New York University School of Law, LL.M., Taxation

Boston University School of Law, J.D.

- Executive Notes and Comments Editor, *Boston University School of Law International Law Journal*

University of Pennsylvania, B.A.

Publications

- WiS Week 2024 Leader Spotlight, *Women in Securitization*, March 2024 (featured)
- “Lieutenant Dan: A Close Look at Actor Gary Sinise’s Longstanding Support for Veterans,” *Inside Philanthropy*, Dec. 11, 2023 (featured)
- “Recent Tax Court Opinion May Alter Limited Partners’ Self-Employment Tax Liability,” *Schulte Alert*, Nov. 30, 2023
- “Nonprofits Would Gain Lifeline With Pro Bono Help From Tax Pros,” *Bloomberg Law*, Nov. 22, 2023
- “New Proposed Regulations Would Affect the Taxation of Foreign Investors in U.S. Real Estate,” *Schulte Alert*, Jan. 6, 2023
- “Cybersecurity Threats, Responses and Preventative Measures with SRZ’s Cybersecurity & Data Privacy Group,” *The Hedge Fund Journal*, April 2021 (quoted)
- “LIBOR Transition Update: New York State Legislature Passes LIBOR Transition Bill,” *Schulte Alert*, March 26, 2021
- “FCA Announces Dates LIBOR Settings Will Cease to Be Provided or Be Representative; ISDA Declares Index Cessation Event and Fixing of Spread Adjustment,” *SchulteAlert*, March 8, 2021

Speaking Engagements

- “Tax Considerations 2024,” 33rd Annual Schulte Private Capital Forum, January 2024
- “Deep Dive: Tax Implications of Deal and Fund Structuring,” IMN’s 2nd Annual International Litigation Finance Forum, October 2023
- “Specialty Finance,” Schulte Private Capital Conversations, July 2023
- “Deep Dive: Tax Implications of Deal and Fund Structuring,” IMN’s Financing, Structuring & Investing in Litigation Finance Event, June 2023
- “Tax Opinions Are Different: Guidance for Transactional Lawyers,” Working Group on Legal Opinions Foundation’s 2023 Spring Legal Opinion Seminar, May 2023
- Moderator, “Cracking the Code: Innovation for a Gender-Equal Future,” Structured Finance Association 2023 Women in Securitization Week Panel, March 2023
- “Approaches and Strategies for Organizing Capital,” International Litigation Finance Forum, October 2022
- “CLOs and Leveraged Loans,” SFVegas 2022, July 2022
- “Fund Finance” and “Evolving Investment Opportunities,” Schulte 31st Annual Private Investment Funds Seminar, Jan. 2022
- “Finance Strategies and Structures,” Schulte 30th Annual Private Investment Funds Seminar, Jan. 2021

Memberships

- Member, Board of Directors, Friends of Firefighters
- Law Firm Board Representatives, Structured Finance Association
- Member, Board of Directors, The Fly a Kite Foundation

Distinctions

- *Chambers Global*
- *Chambers USA* – Band 1
- *Crain's New York Business* – Notable Women in Law
- *The Legal 500 US* – Recommended in Structured Finance

Prior Experience

- Dentons