

## Macculloch M. Irving

Partner

Chair, Real Estate Department, Chair, Commercial Lending Practice Group



### contact

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My goal is always to negotiate effectively on behalf of clients to achieve their objectives. I prioritize working vigorously to advance clients' interests, while heeding their direction as to the terms and structure of any transaction. It is ideally a cooperative effort.

In his commercial real estate and commercial lending practice, Macculloch "Cully" Irving represents tax-exempt and private organizations in complex sale, ground lease, and joint venture transactions. He offers clients in-depth knowledge of the often complex calculus affecting the legal matters for both types of entities. Additionally, Cully advises landlords and tenants in commercial leases and counsels lenders and borrowers in commercial finance deals. Because of this experience on both sides of the negotiation table, he brings a wide-angle perspective to his practice, which enhances his ability to achieve optimal outcomes for his clients.

Although he handles very large real estate transactions that encompass entities in several states, Cully's primary geographic focus centers on New York. He advocates for clients in negotiations with both the City and the State of New York with respect to retention programs. As a former member of the Committee on Real Property Law of the Association of the Bar of the City of New York, Cully has cultivated and continues to maintain relationships with many professionals in a range of industries across the metro area.

Clients appreciate Cully's composed, unruffled manner, as well as his collegiality and professionalism. He synthesizes the many legal and business contours that shape a transaction and then distills those complicated concepts into simple

language that non-lawyers can understand. He helps organizations through the balancing act of consummating deals and completing other matters while remaining firm in achieving their goals on their desired terms.

## Experience

- **Tax Exempt Property Owner:** Sales of New York City commercial office properties (1996 to present); sale of ground leased property for more than \$150 million (2011); long term ground leases; joint ventures (1999 to present); development projects (2007 to present).
- **U.S. - U.K. Money Market Broker:** Lease of 135,000 square feet and associated build-out (2001-2002); lease of more than 60,000 square feet and simultaneous disposition of two existing leases; negotiation of city benefits in excess of \$16,000 per employee.
- **International Hospitality Company:** Loan secured by leading 5 star hotel property (2010); loan secured by leading hospitality properties (2010).
- **Education Corporation:** Leases, acquisitions and sales of educational, office and clinical facilities (2008 to present).

## Outside the Office

I spent summers in the Adirondacks growing up, and I still enjoy hiking, fishing and canoeing.

## Practices

Real Estate  
Banking and Commercial Lending  
Tax-Exempt Organizations  
Tax-Exempt Organizations Real Estate  
Construction  
Corporate Trust

## Admissions

### Bar Admissions

New York

## Affiliations

Member, American Bar Association  
Real Estate Financing Committee  
Member, New York State Bar Association  
Member, The Association of the Bar of the City of New York  
Committee on Real Property Law (1999-2002)  
Committee on Cooperative and Condominium Law (1993-1996)

## Education

Brooklyn Law School (JD, 1984)  
Yale University (BA, *cum laude*, 1977)

## Awards/Honors

*Super Lawyers*®, 2016-2018, 2023  
AV® Preeminent™ rated by Martindale-Hubbell®