

Sam Zaretsky



During a career spent at Kirkland & Ellis LLP, Sam Zaretsky has cultivated skills and strong client relationships that have positioned him to lead complex deals, such as a partnership that Starwood Capital entered into to revamp cryptocurrency mining firm MARA's facilities, earning him a spot among real estate lawyers under age 40 honored by Law360 as Rising Stars.

Biggest deal of his career:

Zaretsky served as lead counsel representing longtime-client Starwood Capital Group and its dedicated data center development platform, Starwood Digital Ventures, as they established a partnership with publicly traded MARA. The deal, which was announced in February, focuses on plans to convert and expand six of MARA's largest sites for other computing uses to capitalize on the growing demand of enterprise, hyperscale and artificial intelligence customers.

"It was a deal that exemplifies the desire to operate at the level at which Kirkland operates," Zaretsky told Law360. "It was multi-disciplinary — covering real estate acquisitions, development, JVs, power, energy and tax, and it moved on an accelerated timeline."

Zaretsky said the assignment required him to apply strategic thinking along with disciplined deal management and execution "to

have everyone rowing in the same direction and on a tight time frame."

"To me personally, it was also meaningful because I've worked with Starwood since I joined Kirkland all those years ago and have had the privilege of advising them on a number of their most complex and transformative deals," he added.

Zaretsky also represented Starwood Capital as lead counsel in 2025 on its \$685 million acquisition of a 38-property logistics portfolio from Goldman Sachs Asset Management and Dalfen Industrial LLC, and on its approximately \$800 million purchase of 11 residential developments sites in Texas from Hines.

His proudest moment as an attorney:

Zaretsky said he takes pride in becoming a client's trusted adviser and the first person they call for advice.

"In a complex deal, my clients are looking for technical answers, but they also need judgment and responsiveness and someone that understands them and speaks their language," he said.

In addition to Starwood, another good example from his career is his work with Canadian investment firm Agellan.

"I began work with them in 2019, and that was with respect to their take private off of the Toronto Stock Exchange," he recounted. "A year later, I'm helping them with their refinancing, which coincides with the pandemic and having to navigate the

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Professionally, he said he is motivated simply “by the opportunity to become and grow as a lawyer and ... earn my clients’ trust and be part of these sophisticated deals where I get to flex the creativity muscles and help with advising on commercial points.”

market volatility and the [commercial mortgage-backed securities] situation there. And then, most recently, [I] closed in the summer of ‘25 another refinancing.”

That latter deal, which closed in July 2025, was a \$513 million refinancing for Agellan’s 47-property industrial logistics portfolio in the United States. The transaction was structured with two sources of financing: a \$350 million loan comprised of CMBS mortgage debt and mezzanine financing, and a \$163 million cross-border bond offering, each of which involved distinct regulatory frameworks and separate counterparty negotiations, according to Zaretsky.

What motivates him:

From a personal standpoint, Zaretsky said he draws motivation from his wife and two children, who are nearly 4 and 2.

“They are what keep me motivated in this type of profession and at the level that we operate,” he said.

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to become and grow as a lawyer and ... earn my clients’ trust and be part of these sophisticated deals where I get to flex the creativity muscles and help with advising on commercial points.”

Why he is a real estate attorney:

Zaretsky has focused on real estate law since he joined Kirkland as a summer associate in 2016. He said he was attracted to the tangible and dynamic nature of the work.

“It’s deeply connected to how people live and work and learn and travel,” he said. “It touches so many different parts of the economy. I’ve worked on data center deals, infrastructure, student housing, multifamily, hospitality, and each transaction requires some creative problem-solving.”

Zaretsky said those same interests have also extended into his commitment to service, which has included serving on the board of directors of Civic Builders, which finances and develops high-quality schools in underserved communities, and previously as

vice chair of the associate board of Reading Partners New York, which supports youth literacy.

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How he thinks his practice and the legal industry will change over the next 10 years:

While AI is at the top of everyone’s mind, raising questions of how this new technology reshape our lives and work, Zaretsky thinks it boils down more to simply being technology enabled and data driven.

“Our clients are already operating in very complex and fast-moving markets, and they’re going to continue to expect that we can deliver not only really, really excellent legal advice, but commercially aware guidance in real time,” he said. “I don’t think AI will replace the role of a trusted adviser, but I do think it’s going to raise the standard of what clients expect from us.”

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