

**Cynthia Langelier Paine | Partner**  
Tax

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Cynthia Langelier Paine concentrates her real estate and tax practice on commercial real estate as well as affordable housing, economic development, and subsidized transactions. She has experience in all aspects of real estate, including acquisition, sales, financing, debt restructuring, commercial finance, and public/private partnerships.

Cynthia advises a variety of clients, including nonprofit and for-profit developers, lenders, syndicators, housing authorities, and governmental entities concerning the preservation and development of affordable rental housing. She represents community development corporations in connection with revitalization plans and commercial developments. She also has extensive experience advising clients regarding organizational and financing structures for complex transactions as well as identifying business issues and formulating creative and practical solutions.

Cynthia is notably skilled at providing guidance on a variety of federal housing and healthcare programs; mixed-finance developments; urban in-fill mixed-use projects; RAD; commercial developments in underserved communities; low-income housing tax credits; new market tax credits ("NMTCs"); historic tax credits; green development and tax incentives; bond financing; for-profit/nonprofit joint ventures; and federal, state, and local financing resources.

## Select Engagements

- Representation of an owner/landlord in the disposition of a multi-property portfolio in connection with the development of a prominent mixed-use development in Washington, D.C.
- Representation of a developer in the financing and development of a transit-

oriented development.

- Representation of a developer in the acquisition, financing, structuring, and development of a build-to-suit, mixed-use office development utilizing NMTCs in Pittsburgh.
- Representation of a developer in the acquisition, development, and creation of various condominium regimes in Washington, D.C., including mixed-use and mixed-income condominium developments.
- Counsel to numerous clients with respect to the sale or acquisition of HUD-insured and assisted properties.
- Counsel to clients regarding economic development transactions, including commercial developments, office, retail, and mixed-use developments in low- and moderate-income communities.
- Counsel to clients with regard to real estate transactions in Washington, D.C. (office, retail, “for-sale,” and multifamily housing), including transactions benefiting from programs offered by the District of Columbia Department of Housing and Community Development, Housing Authority, and Housing Finance Agency.
- Representation of clients regarding the transfer of properties financed under USDA’s Section 515 program.
- Provision of regulatory guidance to clients with respect to transactions involving HUD programs, including HOPE VI and mixed-finance transactions, and guidance to owners, developers, lenders, and entities of local government.

## Admissions

- District of Columbia
- Virginia

## Memberships

- American Bar Association
- District of Columbia Bar Association
- Virginia Bar Association

## Education

- Georgetown University Law Center, JD
- Northeastern University, BS

## Recognitions

- 2023–2024, Tax Law in Washington, D.C., listed in *Best Lawyers in America*®
- 2021–2022, listed in Capital Pro Bono Honor Roll

## Professional Activities

Cynthia is a member of various industry associations and organizations. She serves on the Board of Directors for both the National Leased Housing Association and National Housing and Rehabilitation Association and for the American Bar Association's Real Property Trust and Estates Section she serves as the liaison to the American Bar Association's Forum on Affordable Housing and Economic Development, the Diversity and Inclusion Committee, Vice-Chair to the Single Family Residential Committee and is the former chair of the Residential, Multifamily and Special Use Group.

Cynthia is also a member of the Real Estate Section for both the District of Columbia Bar Association and the Virginia Bar Association. She previously served as a member of the District of Columbia Building Industry Association, East of the River Committee, and the William B. Bryant American Inn of Court. In addition, she has served as an instructor for the MBA/HUD FHA Underwriter Certification Course.