

December 10, 2025

Gould & Ratner Announces Attorney Promotions



Rebecca Smart

Gould & Ratner is pleased to announce that [Rebecca Smart](#), a Senior Associate in the firm's Corporate Practice, has been promoted to Partner.

Additionally, [Michael Toussaint](#), an Associate in the Real Estate Practice, has been promoted to Senior Associate.

"These attorneys bring exceptional judgment, skill and dedication to their work, and their contributions strengthen our ability to deliver strategic, business-focused counsel to our clients across industries," said David Michael, a Managing Partner of the firm.

Both promotions are effective January 1, 2026.

Becca focuses her practice on corporate and commercial transactions, including mergers and acquisitions in a wide range of industries. She also works with the firm's tax group on M&A-related tax matters. Before joining Gould & Ratner, she worked at a large public accounting firm assisting private equity groups and closely held businesses on transaction structuring and tax planning.

Michael advises clients on a broad range of commercial real estate matters, including transactions, financing, leasing, zoning and land use issues. He counsels landlords, tenants, developers and investors and previously served as corporate counsel for a Chicago-based private real estate investment firm.

For more than 80 years, Gould & Ratner LLP has provided comprehensive legal counsel and business advice to Fortune 500 corporations, closely held businesses, financial institutions and entrepreneurs, as well as families and their businesses in corporate, real estate, litigation, tax, estate and succession planning, human resources and employment, construction, environmental, policyholder insurance coverage, intellectual property and related specialty fields.