



Legal 1031

Exchange Services, LLC

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James T. Walther, Esq., LL.M.



General Counsel

Legal 1031 Exchange Services, LLC
175 Froehlich Farm Blvd,
Woodbury, NY 11797
Phone [877.701.1031](tel:877.701.1031) x 5
Direct [631.363.1031](tel:631.363.1031)
Fax [877.703.1031](tel:877.703.1031)
james@legal1031.com
www.legal1031.com

James T. Walther, Esq., LL.M. is General Counsel at Legal 1031 Exchange Services, LLC. In his role as General Counsel, James supports the operations of the business and serves as a resource for Legal 1031's clients and their advisors.

James' professional background includes diverse legal experience as well as prior experience in real estate and consumer finance. Prior to working for Legal 1031, James worked for a Philadelphia law firm where he represented clients in a wide array of legal matters, including real estate matters, commercial litigation, tort, and employment matters. He has extensive experience representing and counseling clients in real estate matters, including eminent domain matters where he assisted both condemnees (owners of condemned property) and condemnors (government entities seeking to acquire property), real estate tax appeals, land use matters, and general matters concerning the ownership, possession, and sale of real property. James' experience also includes working for a bankruptcy and consumer rights firm, where he helped individuals and businesses obtain debt relief.

James has authored and co-authored several articles on 1031 exchanges and tax topics, including *Eagerly Awaiting a COVID-19 Extension for 1031 Exchanges*, published on April 8, 2020 in the New York and New England Real Estate Journals, and *Ambiguous 1031 Exchange Extension Notice puts QIs and Exchangers in an Awkward Position*, published on April 22, 2020 in the New York and New England Real Estate Journals.

James is admitted to practice in the Commonwealth of Pennsylvania, the State of New Jersey, the U.S. District Court for the Eastern District of Pennsylvania, and the U.S. Tax Court. James received an LL.M. in Taxation (Master of Laws) from Temple University's Beasley School of Law. He received his JD from Rutgers School of Law and received a

BA in Political Science from Stonybrook University. He is certified as an arbitrator in the Philadelphia Court of Common Pleas. James is also a Certified Real Estate Continuing Education Instructor in the State of New Jersey and New York. He frequently lectures on IRC §1031 tax deferred exchanges and related topics to attorneys, accountants, realtors, and other real estate and investment advisors. James is a member of the New York Bar Association, New Jersey Bar Association, and American Bar Association.