



## James Saeli

Partner

New York  
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### James Saeli (Jamie) advises clients on the tax aspects of a range of transactional matters.

Jamie concentrates his practice on the tax aspects of real estate finance and securitization transactions, with extensive experience in tax structuring of “real estate investment conduits” (“REMICs”), as well as providing tax advice to issuers, underwriters, loan sellers and other parties to domestic and cross-border secured lending transactions. Jamie also provides federal income tax guidance on commercial loan origination and modification, warehousing and resecuritization, as well as other bilateral and multilateral secured financing arrangements. In addition to mortgage lending and financing, Jamie provides tax advice on securitization of master servicing rights and servicer advance facilities. Jamie also advises issuers and underwriters on tax aspects of credit card, auto loan, student loan and other commercial lending securitization and financing transactions.

Jamie invests significant time into pro bono work, advising nonprofit clients on a wide range of issues, including 501(c)(3) formation, as well as representing veterans appealing Veterans Administration decisions denying disability benefits and veterans seeking to upgrade their discharge status. Jamie served on active duty in the Air Force and received an honorable discharge as a Staff Sergeant in 2006.

# Recognitions

- *Best Lawyers* “Ones to Watch,” Real Estate Law and Tax Law, 2024
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# Credentials

## EDUCATION

Jamie earned his LL.M. in Taxation from New York University School of Law in 2015. He received his J.D. from Cornell Law School in 2010 and earned his B.A. from the State University of New York at Buffalo in 2007.

## ADMISSIONS

- New York

# Related Insights & News

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## IN THE MEDIA

James Saeli Joins Winston & Strawn in New York  
OCTOBER 28, 2024

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## PRESS RELEASE

Winston & Strawn Adds New York Tax Partner James Saeli  
OCTOBER 21, 2024

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# Capabilities

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|-----------------|--------------------|--|-------------|
| Tax             | Structured Finance | Financial Services Transactions & Regulatory | Real Estate |
| Capital Markets | Debt Finance       | Finance                                      |             |