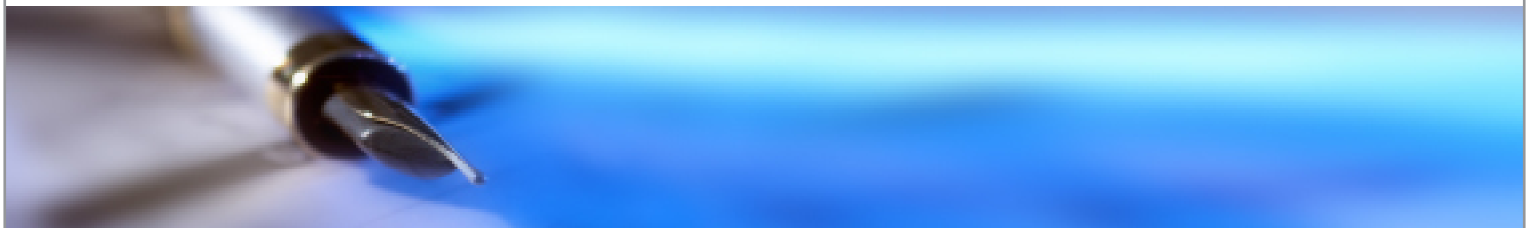
CUMMINGS & LOCKWOOD LLC



DAVID W. THAL

Background

David W. Thal is a Principal in Cummings & Lockwood's Private Clients Group and is based in the Stamford office. Dave serves as a general counsel to ultra-high net worth families and their family offices, with a focus on estate planning and the administration of trusts, estates and family businesses. The core of his practice is to advise clients on implementing estate planning strategies customized to their unique and often complex circumstances.

Dave has advised clients with family offices including hedge fund founders and the founders of multinational closely-held businesses. He has supported ultra-high net worth clients with established family offices and those in the family office development phase. Dave's recent representations include leading the estate settlement process for a large family office client and managing the day-to-day affairs for institutional-size domestic and international trust structures.

Dave has helped clients with family offices understand, execute and manage sophisticated estate planning, business succession and wealth transfer techniques to preserve family wealth through generations. Dave has advised clients on the successful implementation of a range of tax and estate planning techniques including grantor retained annuity trusts, installment sales, charitable lead annuity trusts, insurance trusts, dynasty trusts and private foundations tailored to specific client goals. Dave has significant experience effectively collaborating with teams of advisors and family office professionals to serve the best interests of his clients.

Outside of work, Dave enjoys travel with family, skiing, and Japanese language and culture.

Practice Areas

- Private Clients Group
- Wills, Trusts and Estate Planning
- Probate and Estate Administration
- International Estate and Tax Planning

Education

- New York University School of Law (LL.M., 2010)
- University of Connecticut School of Law (J.D., 2009)

David W. Thal

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- Williams College (B.A., 2003)

Bar Admissions

- New York, 2010
- Connecticut, 2009

Professional Organizations

- Connecticut Bar Association, Estate and Probate Section, Member
- New York State Bar Association, Trusts and Estates Section, Member

Articles/Publications/Presentations

- "Increased Charitable Giving Through the Legacy IRA Act," Steve Leimberg’s Charitable Planning Email Newsletter, September 11, 2018, co-author with Conrad Teitell and Brianna L. Marquis
- Intra-Family Loans: Efficient, Simple and Powerful Estate Planning Tools