



## David W. Sandell

dsandell@cairncross.com

direct: 206.254.4481

fax: 206.587.2308

### Introduction

In over 40 years of practice, David's primary focus has been on U.S. Federal Income Tax Law with extensive experience in its application to the oil and gas business. He has also been intensely engaged in other oil and gas, major creditor workout and liquidation, partnership syndications and securities law matters.

David has acted as counsel to a wide variety of public and private companies including the largest publicly held recreational boat manufacturer in the U.S.; a public military vessel manufacturer; the largest national syndicator of domestic North American public oil and gas drilling and completion programs; several national and regional public companies in the retail industry; the largest general contractor in the state of Washington; and several privately held oil and gas exploration companies. David has acted as general counsel to a regional underwriter and as special counsel to several national underwriters in a number of national securities offerings and has used his extensive Professional Accounting background in engagements as counsel to audit committees of the directors of several companies.

As a result of his over 3,500 hours of experience operating aircraft, he has extensive relationships and clientele in the aviation industry.

### Experience & Results

- A significant seafood exporter and the association of Washington Harvesters of a regional seafood variety
- A number of regional and local oil and gas exploration and production companies

**In addition, David has:**

- Negotiated Foreign Military Supply contracts and financing with Military Defense representatives of Foreign governments
- Obtained International Traffic and Arms permits from the U.S. State Department for export of military application goods and military goods transit permits
- Acted as counsel to the original owner group in connection with the successful effort to obtain the Seattle National Football League franchise and served as counsel to the underwriter in the public financing of the successful effort to obtain the Seattle National Basketball Association franchise

## Education

- University of Washington (B.A., Business, 1960)
- University of Washington (B.A., Accounting, 1961)
- University of Washington School of Law (J.D., 1963)
  - Editorial Board, Washington Law Review (1962, 1963)
- New York University Graduate School of Law (LL.M. (Taxation), 1965)

## Admissions

- Washington
- Oklahoma
- US District Court, Western District of Washington
- US Court of Appeals for the Ninth Circuit
- US Supreme Court
- US Court of Federal Claims
- US Tax Court

## Awards/Honors and Organizational Memberships

- Top Lawyer - Taxation Award Recipient, Seattle Metropolitan Magazine
- Martindale-Hubbell Peer Review Rated AV® Preeminent 5.0 out of 5
- Beta Alpha Psi, Member