



Will S. Becker

Partner

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Will Becker counsels on tax matters in connection with mergers and acquisitions; real estate joint ventures, acquisitions, and dispositions; and corporate reorganizations, spin-offs, and restructurings. He advises on compliance with federal income tax, Texas franchise tax, and sales and use tax laws, helping clients understand how these laws affect real estate investment trusts, limited liability companies, partnerships, corporations, S corporations and hedging and other derivative transactions. Will has extensive experience advising on REIT taxation matters, including formation, operation and disposition of REITs.

Will's experience includes assisting clients in qualifying for investment and production tax credits for renewable energy projects. He has also guided non-profit clients through the formation of public charities and private foundations—and related filings for tax-exempt status.

Prior to joining O'Melveny, Will was a Partner at an international, full-service law firm.

Experience

- NYSE REITs in numerous follow-on stock offerings and debt offerings
- NYSE hospitality REIT in spin-off and initial public offering of NYSE specialized hospitality REIT
- NYSE hospitality REIT in spin-off of publicly traded REIT advisory company

Admissions

Bar Admissions

Texas

Education

Northwestern University, LL.M.: with honors

Southern Methodist University, J.D.

Southwestern University, B.A.

- An investor and a real estate developer in a US\$1 billion multifamily joint venture involving an acquisition from a sovereign fund
- Public real estate advisory firm in acquisitions and joint ventures, involving private REITs, tax-exempt organizations, and foreign pension fund investors

Will has handled tax-related matters in connection with the following transactions:

- Ashford Hospitality Trust in exchange offers of its preferred stock for common stock
- Kosmos Energy in a crude oil prepayment agreement with Trafigura Trading LLC
- Comstock Resources, Inc., in:
 - its acquisition of Covey Park Energy LLC in a cash and stock merger valued at approximately US\$2.2 billion;
 - an underwritten public offering of 40 million shares of common stock at a price of US\$5.00 per share, with a 30-day option for underwriters to purchase up to 6 million additional shares of common stock;
 - the issuance of \$1.25 billion aggregate principal amount of new 6.75% senior notes due 2029 and cash tender offers to purchase up to \$1.25 billion aggregate purchase price of its outstanding 7.50% senior notes due 2025 and 9.75% senior notes due 2026; and
 - its asset purchase agreement with Northern Oil & Gas, Inc., to sell its assets in the Bakken shale for \$154 million.
- Burk Royalty Co., Ltd., in the sale of oil and gas assets in East Texas to ETX Energy, LLC
- Leading outdoor advertising media provider in:
 - an amendment to its US\$175 million accounts receivable securitization program;
 - a US\$400 million high yield bond transaction; and
 - US\$2.35 billion in high yield bond and credit transactions.
- Ashford Inc. in its completed combination with Remington Holdings, LP
- Advance Research Chemicals, Inc., a specialty chemicals and materials supplier, in its sale to Inhance Technologies, LLC, an international provider of sustainable polymer material science solutions
- Adaptive3D, a leading provider of elastomeric solutions for additive manufacturing, in its sale to Desktop Metal, Inc.
- Leading industrial recycling services provider Venture Metals, LLC in a strategic investment from Mill Rock Capital Management LP
- Brink's Incorporated in its acquisition of Balance Innovations

Professional Activities

Memberships

- Member, Dallas Bar Association
- Member, Dallas Bar Association Tax Section, Tax Council
- Member, State Bar of Texas

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- Fellow, Texas Bar Foundation

Honors & Awards

- Recognized by The Best Lawyers in America®, Tax Law (2022, 2023)
- Named to the “Best Lawyers in Dallas,” *D Magazine* (2015-2020, 2022)
- Super Lawyers® Texas Rising Star, Tax (2016-2018)
- Profiled as a leading tax lawyer in the United States, *The Legal 500 US* (2015)